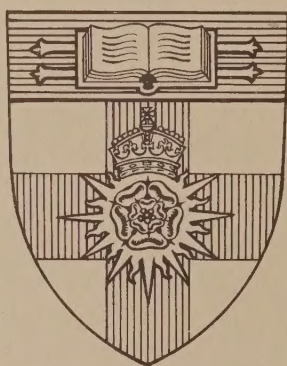


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ACCOUNTS AND PAPERS:

SIXTY-FIVE VOLUMES.

—(6.)—

CIVIL SERVICES AND REVENUE
DEPARTMENTS—*continued.*

CIVIL SERVICE APPROPRIATION ACCOUNTS.

Session

29 January 1908 — 21 December 1908.

VOL. LXVII.

1908.

ACCOUNTS AND PAPERS:

1908.

SIXTY-FIVE VOLUMES:—CONTENTS OF THE

SIXTH VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N^o at the foot of each Paper; and the Figures at the end of the line, refer to the Paging of the Volumes arranged for The House of Commons.

CIVIL SERVICES AND REVENUE DEPARTMENTS—*continued.*

37. Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I. to VII., and the Revenue Departments (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1907; with the Reports of the Comptroller and Auditor General thereon; and certain Reports upon Store Accounts. p. 1
-

APPROPRIATION ACCOUNTS,
1906-7.

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., and the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1907 ; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon ;

and

Certain REPORTS upon STORE ACCOUNTS.

(PRESENTED PURSUANT TO ACT 29 & 30 VICT. c 39, s. 22.)

Ordered, by The House of Commons, to be Printed,
6 February 1908.

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1908.

TABLE OF CONTENTS.

	PAGE
INDEX TO VOTES - - - - -	iii
CIVIL SERVICES :	
Class I.—Public Works and Buildings - - - - -	1
Class II.—Salaries and Expenses of Civil Departments - - - - -	159
Class III.—Law and Justice - - - - -	301
Class IV.—Education, Science and Art - - - - -	338
Class V.—Foreign and Colonial Services - - - - -	447
Class VI.—Non-Effective and Charitable Services - - - - -	519
Class VII.—Miscellaneous - - - - -	535
REVENUE DEPARTMENTS :	
Customs - - - - -	571
Inland Revenue - - - - -	579
Post Office - - - - -	593
SUMMARY - - - - -	623
APPENDIX.—TOTAL AND NET COST - - - - -	625
GENERAL INDEX - - - - -	633

INDEX TO VOTES.

TITLE OF VOTE.	Class.	Vote.	Page.	TITLE OF VOTE	Class.	Vote.	Page.
Art and Science Buildings, Great Britain - - - - -	I.	6	39	Osborne - - - - -	I.	2	11
Bankruptcy Department of the Board of Trade - - - - -	II.	10	191	Peterhead Harbour - - - - -	I.	12	127
Board of Agriculture and Fisheries - - - - -	II.	11	197	Police, England and Wales - - - - -	III.	6	318
Board of Education - - - - -	IV.	1	390	Post Office - - - - -	Revenue	3	593
Board of Trade - - - - -	II.	8	181	Prisons, England and the Colonies - - - - -	III.	7	327
British Museum - - - - -	IV.	2	406	Prisons, Ireland - - - - -	III.	20	372
Broadmoor Criminal Lunatic Asylum, England - - - - -	III.	9	337	Prisons, Scotland - - - - -	III.	13	348
Charitable Donations and Bequests Office, Ireland - - - - -	II.	35	280	Privy Council Office - - - - -	II.	7	179
Charity Commission - - - - -	II.	12	201	Public Buildings, Great Britain - - - - -	I.	9	104
Chief Secretary for Ireland - - - - -	II.	33	261	Public Education, Ireland - - - - -	IV.	10	429
Civil Service Commission - - - - -	II.	13	204	Public Education, Scotland - - - - -	IV.	8	423
Colonial Office - - - - -	II.	6	177	Public Record Office - - - - -	II.	20	224
Colonial Services - - - - -	V.	2	462	Public Record Office, Ireland - - - - -	II.	37	285
County Court Officers, &c., Ireland - - - - -	III.	17	363	Public Works and Buildings, Ireland - - - - -	I.	14	131
County Courts - - - - -	III.	5	315	Public Works Loan Commission - - - - -	II.	21	226
Crofters Commission - - - - -	III.	12	346	Public Works Office, Ireland - - - - -	II.	38	287
Customs - - - - -	Revenue	1	571				
Cyprus. Grant in Aid - - - - -	V.	4	509	Queen's Colleges, Ireland - - - - -	IV.	13	439
Department of Agriculture and Technical Instruction, Ireland - - - - -	II.	34	264	Railways, Ireland - - - - -	I.	15	152
Diplomatic and Consular Buildings - - - - -	I.	7	45	Rates on Government Property - - - - -	I.	13	129
Diplomatic and Consular Services - - - - -	V.	1	449	Reformatory and Industrial Schools, Great Britain - - - - -	III.	8	334
Dublin Metropolitan Police - - - - -	III.	18	366	Reformatory and Industrial Schools, Ireland - - - - -	III.	21	379
Dundrum Criminal Lunatic Asylum, Ireland - - - - -	III.	22	382	Register House, Edinburgh - - - - -	III.	11	344
Endowed Schools Commissioners, Ireland - - - - -	IV.	11	435	Registrar General's Office, England - - - - -	II.	22	229
Exchequer and Audit Department - - - - -	II.	14	206	Registrar General's Office, Ireland - - - - -	II.	39	293
Fishery Board for Scotland - - - - -	II.	28	250	Registrar General's Office, Scotland - - - - -	II.	30	255
Foreign Office - - - - -	II.	5	175	Repayments to the Civil Contingencies Fund - - - - -	VII.	5	560
Friendly Societies Registry - - - - -	II.	15	208	Repayments to the Local Loans Fund - - - - -	VII.	3	553
Harbours under the Board of Trade - - - - -	I.	11	125	Revenue Buildings - - - - -	I.	8	57
Home Office - - - - -	II.	4	170	Royal Irish Constabulary - - - - -	III.	19	369
Hospitals and Charities, Ireland - - - - -	VI.	3	529	Royal Palaces - - - - -	I.	1	3
Household of the Lord Lieutenant of Ireland - - - - -	II.	32	259	Royal Parks and Pleasure Gardens - - - - -	I.	3	17
House of Commons Offices - - - - -	II.	2	164	St. Louis Exhibition - - - - -			564
House of Lords Offices - - - - -	II.	1	161	Savings Banks' and Friendly Societies' Deficiencies - - - - -	VI.	4	532
Houses of Parliament Buildings - - - - -	I.	4	25	Scientific Investigation, &c. - - - - -	IV.	6	418
Inland Revenue - - - - -	Revenue	2	579	Secret Service - - - - -	II.	26	244
Inter-Parliamentary Conference - - - - -	VII.	6	561	Secretary for Scotland's Office - - - - -	II.	27	246
Ireland Development Grant - - - - -	VII.	4	555	Stationery and Printing - - - - -	II.	23	231
Irish Land Commission - - - - -	III.	16	360	Superannuation and Retired Allowances - - - - -	VI.	1	521
Land Registry - - - - -	III.	4	313	Supreme Court of Judicature - - - - -	III.	3	309
Law Charges, England - - - - -	III.	1	303	Supreme Court of Judicature, &c., Ireland - - - - -	III.	15	356
Law Charges and Courts of Law, Scotland - - - - -	III.	10	340	Surveys of the United Kingdom - - - - -	I.	10	122
Law Charges and Criminal Prosecutions, Ireland - - - - -	III.	14	353	Telegraph Subsidies and Pacific Cable Temporary Commissions - - - - -	V.	3	507
Local Government Board - - - - -	II.	16	210	Treasury and Subordinate Departments - - - - -	VII.	1	537
Local Government Board, Scotland - - - - -	II.	31	257	Treasury Chest Fund - - - - -	II.	3	166
Local Government Board, Ireland - - - - -	II.	36	282		V	6	517
Lunacy Commission, England - - - - -	II.	17	215	Unemployed Workmen Act, Expenses under - - - - -	VII.	7	563
Lunacy Commission, Scotland - - - - -	II.	29	253	Universities and Colleges, Great Britain, and Intermediate Education, Wales - - - - -	IV.	7	421
Mercantile Marine Services - - - - -	II.	9	187	Valuation and Boundary Survey, Ireland - - - - -	II.	40	295
Mint, including Coinage - - - - -	II.	18	217	Wallace Collection - - - - -	IV.	5	415
Miscellaneous Charitable and other Allowances - - - - -	VI.	2	527	Woods, &c., Office of - - - - -	II.	24	236
Miscellaneous Expenses - - - - -	VII.	2	549	Works, &c., Office of - - - - -	II.	25	239
Miscellaneous Legal Buildings, Great Britain - - - - -	I.	5	39				
Miscellaneous Legal Expenses - - - - -	III.	2	307				
National Debt Office - - - - -	II.	19	222				
National Gallery - - - - -	IV.	3	410				
National Gallery, &c., Scotland - - - - -	IV.	9	427				
National Gallery of Ireland - - - - -	IV.	12	437				
National Portrait Gallery - - - - -	IV.	4	413				

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS I.

PUBLIC WORKS AND BUILDINGS.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS I., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS I.

PUBLIC WORKS AND BUILDINGS.

GREAT BRITAIN :		
VOTE.		PAGE
1.—Royal Palaces	- - - - -	3
2.—Osborne	- - - - -	11
3.—Royal Parks and Pleasure Gardens	- - - - -	17
4.—Houses of Parliament Buildings	- - - - -	25
5.—Miscellaneous Legal Buildings	- - - - -	32
6.—Art and Science Buildings	- - - - -	39
7.—Diplomatic and Consular Buildings	- - - - -	45
8.—Revenue Buildings	- - - - -	57
9.—Public Buildings	- - - - -	104
10.—Surveys of the United Kingdom	- - - - -	122
11.—Harbours under the Board of Trade	- - - - -	125
12.—Peterhead Harbour	- - - - -	127
13.—Rates on Government Property	- - - - -	129
IRELAND :		
14.—Public Works and Buildings	- - - - -	131
15.—Railways	- - - - -	152

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of ROYAL PALACES in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ROYAL PALACES :				
A.—Salaries, Wages, and Allowances - - -	4,000 - -	3,935 2 10	64 17 2	—
B.—Clothing - - - - -	160 - -	171 1 4	—	11 1 4
C.—Police - - - - -	2,120 - -	2,390 - 9	—	270 - 9
D.—New Works, Alterations, and Additions -	8,525 - -	7,817 3 5	707 16 7	—
E.—Maintenance and Repairs - - -	42,185 - -	39,097 3 6	3,087 16 6	—
F.—Furniture - - - - -	2,690 - -	2,705 4 8	—	15 4 8
G.—Fuel, Light, Water, and Household Articles	6,450 - -	5,625 3 5	824 16 7	—
H.—Rents, Tithe Rent-Charges, &c. - -	675 - -	750 - 8	—	75 - 8
GROSS TOTAL £.	66,805 - -	62,491 - 7	4,685 6 10	371 7 5
			Net Surplus of Gross Estimate over Expenditure.	
			£. 4,313 19 5	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
I.—Appropriations in Aid - - - - -	805 - -	1,299 - 11	£. 494 - 11	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	66,000 - -	61,191 19 8	£. 4,808 - 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual variation.

B.—Casual variation.

C.—The expenditure in respect of Windsor Castle, which varies with the number of visitors to the State Apartments, was in excess of anticipation.

D.—See Statement of New Works.

E.—The works carried out were less than had been anticipated.

F.—Casual variation.

CLASS I.—continued.

VOTE 1.—ROYAL PALACES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant—continued.

- G.—Requirements were less than had been anticipated.
- H.—The exceeding is due to the cost of redemption of certain tithes on the Windsor Sewage Farm.
- I.—The increase is due to the receipts in respect of sales of guide books at Holyrood Palace.

The Surplus of 204*l.* 3*s.* 11*d.* shown on the Account of the Vote "Royal Palaces" for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c.,
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

Total surplus to be surrendered									
£ 4,808	8	61,191	19	8	66,000	000	000	000	000

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A.—Casual variation.
- B.—Casual variation.
- C.—The expenditure in respect of Windsor Castle, which varies with the number of visitors to the State Apartments, was in excess of anticipation.
- D.—See Statement of New Works.
- E.—The works carried out were less than had been anticipated.
- F.—Casual variation.

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES—*continued*

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1906—1907.

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	ROYAL PALACES.	£.	£. s. d.	£. s. d.	£. s. d.
	Buckingham Palace :				
D.1	Ring Mains for Electric Lighting of Quadrangle.	300	326 2 11	—	26 2 11
	Hampton Court Palace :				
7	Installation of Electric Lighting - -	2,600	2,502 14 7	97 5 5	—
	Hampton Court Stud House :				
	Installation of Electric Lighting - -	—	370 11 -	—	370 11 -
	Holyrood Palace :				
8	Stone Piers for new Gateway - - -	100	94 - 11	5 19 1	—
	Works in connection with the Review of the Scottish Volunteers by His Majesty The King.	—	- 15 6	—	- 15 6
	Marlborough House :				
6	Improvement of Heating Apparatus and provision of new Steam Boiler.	1,400	1,595 11 4	—	195 11 4
	Carried forward - - -	£ 4,400	4,889 16 3	103 4 6	593 - 9

CLASS I.—*continued.*VOTE 1.—ROYAL PALACES—*continued.*

ON NEW WORKS, &c., 1906–1907.

OBSERVATIONS.

- - - - -	Casual variation.
- - - - -	Casual variation.
£. s. d. Total Estimate . - 9,600 - - Expenditure to 31st March 1907 - - 4,509 18 2 Balance - £5,090 1 10	
- - - - -	This work was undertaken in connection with the fitting up of the residence for occupation. The cost is being repaid by the occupant.
- - - - -	Casual variation.
Expenditure to 31st March 1907 - £. 242 8 11	Remanet.
- - - - -	The cost of labour exceeded anticipation, owing to the fact that overtime had to be worked in order to complete the work earlier than had at first been intended.

CLASS I.—*continued.*VOTE I.—ROYAL PALACES—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward -	4,400	4,889 16 3	103 4 6	593 - 9
	ROYAL PALACES— <i>continued.</i>				
	Royal Mews, Pimlico :				
2	Construction of Iron and Glass covered way at New Coach House.	350	345 15 -	4 5 -	—
3 1905-6	Construction of Motor Car Garage, &c., with accommodation for Chauffeurs.	—	4 - 1	—	4 - 1
	St. James's Palace : (Partly in the occupation of His Majesty.)				
9 1905-6	Extension of Electric Lighting (State Rooms, &c.).	—	18 15 1	—	18 15 1
	Windsor Castle :				
3	Construction of Stone Stairs, &c., from East Terrace to Lawn.	1,000	829 7 1	170 12 11	—
4	Structural Improvements in Residential Quarters at Mews.	270	107 14 3	162 5 9	—
	Alterations in the Windows of certain State Rooms.	—	9 15 7	—	9 15 7
	Windsor Royal Kitchen Gardens :				
5	Slate Cisterns for Service Water, Shed for Steam Roller and Lawn Mowers, new Wire Fencing.	480	485 - 5	—	5 - 5
	Various Palaces :				
9	Works and alterations of a minor character	2,025	1,126 19 8	898 - 4	—
		£.	8,525	7,817 3 5	1,338 8 6
					630 11 11
				Net Saving - £. 707 16 7	

CLASS I.—*continued.*

VOTE 1.—ROYAL PALACES—*continued.*

ON NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

- - - - -	Casual variation.
£. s. d. Total Estimate - - 1,670 - - Expenditure to 31st March 1907 - - 1,808 17 5 Excess - £. 138 17 5	Remanet. The cost of the electric light installation was heavier than had been anticipated.
£. s. d. Expenditure to 31st March 1907 - - 2,827 1 1	Remanet.
£. s. d. Total Estimate - - 1,500 - - Expenditure to 31st March 1907 - - 1,547 12 - Excess - £. 47 12 -	The Expenditure during the previous year was greater than had been anticipated when the Estimate for 1906-7 was framed, the result being a saving on the provision for the latter.
- - - - -	The estimate included provision for the cost of raising certain chimneys. It was, however, ultimately decided to dispense with this portion of the work.
£. s. d. Expenditure to 31st March 1907 - - 376 16 -	Remanet.
- - - - -	Casual variation.
- - - - -	Requirements under this head were less numerous than had been anticipated.

Schomburg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B., C. F. and H.

Sub-Head D. 2. A Statement of Expenditure under Sub-Head D. "New Works, &c.," is appended
New Works. to the Account. Treasury sanction has been given, where necessary, for Expenditure in excess of the sum provided, and on works for which there was no provision in the Estimate.

Expenditure on outside work charged against the Vote. 3. The Statement shows that Expenditure amounting to 370*l.* 11*s.* -*d.* has been incurred under this Sub-Head on the "Installation of Electric Lighting" at Hampton Court Stud House. This Service was carried out by the Office of Works at the request of the tenant, who occupies the house as a Grace and Favour Residence. The whole cost of the work is recoverable from the occupier and is, under Treasury Sanction, to be re-paid, together with interest at 3 per cent. per annum, by instalments extending over a period of four years.

Under these circumstances, I am of opinion that this Expenditure, having been incurred entirely on behalf of a private individual, should have been carried to a Suspense Account. I am, therefore, under the necessity of reporting this sum for disallowance.

Amended Net Surplus. 4. The deduction from the Expenditure of the sum of 370*l.* 11*s.* -*d.* referred to in the preceding paragraph, will make the Total Surplus to be surrendered 5,178*l.* 11*s.* 4*d.* instead of 4,808*l.* -*s.* 4*d.* as shown by the Account, which should, accordingly, stand as follows:—

	£.	s.	d.	£.	s.	d.
Grant (<i>Gross</i>) - - - - -				66,805	-	-
Expenditure (<i>Gross</i>) - - - - -	62,491	-	7			
Less,—						
Amount referred to above - - - - -	370	11	-	62,120	9	7
Net Surplus - - - - -				£. 4,684	10	5
Add,—						
Appropriations in Aid realised in excess of the Estimate - - - - -				494	-	11
Total Amount to be Surrendered - - - - -				£. 5,178	11	4

John A. Kempe,

Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 2.

OSBORNE.

ACCOUNT of the Sum Expended, compared with the Sum Granted for Expenditure, in respect of OSBORNE, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS I.—continued.

VOTE 2.

OSBORNE.

ACCOUNT of the Sum Expended, compared with the Sum Granted for Expenditure, in respect of OSBORNE, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances	3,358 — —	2,999 4 5	358 15 7	—
B.—Travelling Expenses - - - -	85 — —	76 5 7	8 14 5	—
C.—Clothing - - - - -	155 — —	117 17 11	37 2 1	—
D.—Victualling and Medical Comforts	5,358 — —	4,582 12 9	775 7 3	—
E.—New Works, Alterations, and Additions	2,225 — —	2,115 15 10	109 4 2	—
F.—Maintenance and Repairs - - -	2,975 — —	2,609 2 7	365 17 5	—
G.—Furniture - - - - -	700 — —	662 6 10	37 13 2	—
H.—Fuel, Light, Water, and Household Articles	3,372 — —	2,547 12 1	824 7 11	—
I.—Rents, &c. - - - - -	32 — —	6 5 —	25 15 —	—
GROSS TOTAL - - - - - £.	18,260 — —	15,717 3 —	2,542 17 —	—
	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure.	
Deduct,—			£. 2,542 17 —	
J.—Appropriations in Aid - - - -	1,860 — —	2,444 11 3	Surplus of Appropriations in Aid Realised.	
			£. 584 11 3	
			Total Surplus to be Surrendered.	
NET TOTAL - - - - - £.	16,400 — —	13,272 11 9	£. 3,127 8 3	

CLASS I.—*continued.*

VOTE 2.—OSBORNE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision was made for assistance for the Nursing Staff, but no expenditure was incurred under this head, and changes in the Subordinate Staff resulted in decreased charges.

B.—Casual Variation.

C.—There were fewer changes in the uniformed staff than had been provided for.

D.—Requirements proved less than had been anticipated.

E.—*See* Statement of New Works.

F.—Less work was carried out than had been anticipated.

G.—Casual Variation.

H.—There was a saving on the cost of coal, due to more favourable prices having been obtained than had been expected, and requirements generally were below the Estimate.

I.—The usual claim for Tithes was not received during the year.

J.—The receipts from Patients and the proceeds of the sale of old materials, etc., were in excess of anticipation.

The Surplus of 2,015*l.* 14*s.* 11*d.* shewn on the account of the Vote "Osborne" for the year ended 31st March, 1906, has been surrendered.

H.M. Office of Works, &c.
28 November 1907.

}

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kenipe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 2.—OSBORNE—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
E 1	House Governor's Quarters - - -	102 - -	80 10 8	21 9 4	—
2	Alterations to provide Married Quarters - - - - -	83 - -	133 5 9	—	50 5 9
3	Erection of Store for Milk and Butter, fitting up accommodation for Steward's Stores, and replacing Oven in Kitchen - - -	210 - -	203 8 7	6 11 5	—
4	Rearrangement of drainage system, sanitary arrangements and water service at New Barn Cottage, New Barn Lodge and Prince of Wales's Lodge - - - - -	230 - -	188 3 7	41 16 5	—
5	Electric Motor for Dinner Lift - -	120 - -	108 19 1	11 - 11	—
6	New Steam Boiler at Barton including Extension of Boiler House - -	188 - -	170 1 4	17 18 8	—
7	Work incidental to discontinuance of generation of electric current at Osborne, and transfer to supply from Company's mains - - -	850 - -	908 - -	—	58 - -
8	Works and alterations of a minor character - - - - -	442 - -	323 6 10	118 13 2	—
		£. 2,225 - -	2,115 15 10	217 9 11	108 5 9
Net Saving - £109 4 2					

CLASS I.—*continued.*VOTE 2.—OSBORNE—*continued.*

ON NEW WORKS, &c., 1906-7.

OBSERVATIONS.

Total Estimate -	£720 - -	The proportion of the total cost chargeable to the year under notice was less than had been expected.
Expenditure to 31 March 1907 -	<u>£736 11 11</u>	
Excess -	<u>£16 11 11</u>	
Total Estimate -	£563 - -	Increase due to various requirements which could not be foreseen, the cost of works consisting mainly of alterations to old buildings cannot be estimated with accuracy.
Expenditure to 31 March 1907 -	<u>£385 10 3</u>	
Excess -	<u>£52 10 3</u>	
- - - - -	-	Casual Variation.
- - - - -	-	The cost of the work was reduced by the utilisation of one of the old drains which, it was at first thought, would have had to be renewed.
- - - - -	-	Casual Variation.
- - - - -	-	The cost of the builder's work was less than had been provided for.
- - - - -	-	Casual Variation.
- - - - -	-	Requirements under this head were fewer than had been anticipated.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I—*continued.*

VOTE 2.

OSBORNE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

New Works, 1. A Statement of Expenditure included under Sub-Head E, "New Works, &c.," is
 Sub-Head E. appended to the Account. Treasury sanction has been given, where necessary, for
 Expenditure in excess of the sum provided.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 3,127*l.* 8*s.* 3*d.*

								£	s.	d.
Grant (<i>Gross</i>)	-	-	-	-	-	-	-	18,260	-	-
Expenditure (<i>Gross</i>)	-	-	-	-	-	-	-	15,717	3	-
							Surplus	-	-	-
								£2,542	17	-
<i>Add,—</i>										
Appropriations in Aid realised in excess of the Estimate								584	11	3
Total Amount to be Surrendered	-	-	-	-	-	-	-	£3,127	8	3

John A. Kempe,
 Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 3.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of ROYAL PARKS AND PLEASURE GARDENS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS I.—*continued.*

VOTE 3.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£. s.	£. s. d.	£. s. d.	£. s. d.	
A.—Salaries and Wages - - - -	5,282 - -	5,140 1 6	141 18 6	—	
B.—Travelling - - - - -	222 - -	123 8 4	98 11 8	—	
C.—Clothing - - - - -	978 - -	936 7 6	41 12 6	—	
D.—Police and Park Keepers - - -	19,830 - -	19,803 16 9	26 3 3	—	
E.—New Works, Alterations, and Additions	8,940 - -	8,244 1 7	695 18 5	—	
F.—Maintenance and Repairs - - - -					
<i>Original</i> £78,821 }	81,121 - -	81,687 2 6	—	566 2 6	
<i>Supplementary</i> £2,300 }					
G.—Furniture - - - - -	597 - -	600 1 4	—	3 1 4	
H.—Rents, Insurance, Tithe Rent-Charges, &c.	800 - -	776 13 8	23 6 4	—	
H ₁ .—Compensation for Injuries - - -	—	100 - -	—	100 - -	
GROSS TOTAL - <i>Original</i> £115,470)	117,770 - -	117,411 13 2	1,027 10 8	669 3 10	
<i>Supplementary</i> £2,300 }					
			Net Surplus of Gross Estimate over Expenditure.		
			£. 358 6 10		
Deduct, —	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.		
I.—Appropriations in Aid - - - -	8,970 - -	9,261 12 5	£. 291 12 5		
			Total Surplus to be Surrendered.		
NET TOTAL - <i>Original</i> £106,500)	108,800 - -	108,150 - 9	£. 649 19 3		
<i>Supplementary</i> £2,300 }					

CLASS I.—*continued.*

VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual variation.

B.—Over-estimated.

C.—Casual variation.

D.—Casual variation.

E.—*See* Statement of New Works.

F.—Casual variation.

G.—Casual variation.

H.—Casual variation.

H₁.—This was a payment made by way of compensation to the widow of a man who died of injuries sustained through being attacked by a buck in Greenwich Park.

I.—Casual variation.

The Surplus of 1,009*l.* 4*s.* 1*d.*, shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c.,
28th November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
E 1	Bushey Park :				
	Alterations to Stables at Upper Lodge -	800 - -	845 17 6	—	45 17 6
	Edinburgh Botanic Gardens :				
2	Reconstruction of Hothouse Pits - -	700 - -	770 - -	—	70 - -
3	Retaining Wall in Yard and completion of Cold Frames.	300 - -	193 13 10	106 6 2	—
4	Additional Hydrants and Water Mains -	560 - -	—	560 - -	—
<u>4</u> 1905-6	Provision of Propagating Pits, Frames, etc.	—	4 7 4	—	4 7 4
	Hampton Court Park :				
5	Alterations to Cottage on the Barge Walk	350 - -	—	350 - -	—
	Cottages for two Park Keepers on the Barge Walk.	—	360 - -	—	360 - -
	Holyrood Park :				
6	Channelling, Kerbing and Footpaths -	200 - -	199 17 8	- 2 4	—
7	Improved Lighting of Public Road between Holyrood and Meadowbank.	250 - -	319 - 1	—	69 - 1
	Carried forward - - £.	3,160 - -	2,652 16 5	1,016 8 6	549 4 11

CLASS I.—*continued.*

VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

ON NEW WORKS, &c., 1906–1907.

OBSERVATIONS.

- - - - - The woodwork was found to be affected by dry rot to a much greater extent than had been anticipated, necessitating additional expenditure on renewal.

- - - - - Alterations were found necessary as the work proceeded, which increased the cost.

- - - - - A portion of the work originally estimated for was ultimately dispensed with.

Difficulties arose with the Edinburgh Water Trust in regard to the probable increase in the water requirements of the Garden and pending the completion of the improvement in the City Water Supply, in course of progress, the extension of the Garden system has been deferred.

Expenditure to } £ 1,436 12 -
31st March 1907 } Remanet.

- - - - - The scheme of alterations was abandoned as a detailed examination disclosed such structural defects as to make it doubtful whether satisfactory results would be obtained thereby. The cottage has therefore been demolished and new ones erected on its site.

- - - - - See explanation under Item 5.

Expenditure to } 394 5 2
31st March 1907 }

- - - - - The type of gas standard finally selected was more expensive than had been originally intended, and the use of inverted incandescent burners in conformity with the practice now obtaining in regard to the city lamps in Edinburgh further increased the cost of the Service.

CLASS I.—*continued.*VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - - -	£. s. d. 3,160 - -	£. s. d. 2,692 16 5	£. s. d. 1,016 8 6	£. s. d. 549 4 11
	Kew Royal Botanic Gardens :				
8	Formation of Gates in wall of Cambridge Cottage and raising wall.	200 - -	203 13 2	—	3 13 2
9	Improved Lavatory accommodation - -	310 - -	286 6 3	23 13 9	—
10	Alteration of Stop Valves, etc., in the Reservoir in Richmond Park.	190 - -	180 11 11	9 8 1	—
11	Extension of Electric Light - - -	150 - -	268 17 9	—	118 17 9
	Linlithgow Peel :				
11 1905-6	Public Conveniences - - - - -	—	35 15 9	—	35 15 9
	Regent's Park :				
12	Two new Footbridges - - - - -	950 - -	644 12 8	305 7 4	—
12 1905-6	New Iron Bridge - - - - -	—	124 13 9	—	124 13 9
	Public Footway over Bridge connecting North and Middle Gardens.	—	400 - -	—	400 - -
	St. James's, Green and Hyde Parks :				
13	Installation of Pumping Apparatus - -	550 - -	—	550 - -	—
14	Reconstruction of Frame Ground - -	2,000 - -	2,004 3 7	—	4 3 7
	Various Parks :				
15	Minor Works - - - - -	1,430 - -	1,402 10 4	27 9 8	—
		8,940 - -	8,244 1 7	1,932 7 4	1,236 8 11
Net Saving - - -				£. 695 18 5	

CLASS I.—*continued.*VOTE 3.—ROYAL PARKS AND PLEASURE GARDENS—*continued.*ON NEW WORKS, &c., 1906–1907—*continued.*

OBSERVATIONS.

- - - - -	-	Casual variation.
- - - - -	-	Casual variation.
- - - - -	-	Casual variation.
Expenditure to 31st March 1907	} £. 357 1 4	Some Accounts chargeable to the provision for this Service made in respect of 1905–6 were not received in time to admit of payment being made within that year.
Total Estimate -	£. 140 - -	Remanet. Some claims were not rendered until after the close of 1905–6.
Expenditure to 31st March 1907	} 137 11 7	
Balance -	£. 2 8 5	
- - - - -	-	The design ultimately adopted was simpler than that at first intended.
Total Estimate -	£. 1,500 - -	The work was not completed in time to allow of payment of the balance due under the Contract being made until after the close of 1905–6 in which provision for the Service was made. The total cost was less than had been anticipated.
Expenditure to 31st March 1907	} 1,242 13 9	
Balance -	£. 257 6 3	
- - - - -	-	This expenditure is in the nature of a contribution towards the cost of the bridge erected by the Zoological Society of London, in consideration of the reservation of a portion thereof for use as a public footway.
- - - - -	-	The work was not proceeded with owing to an entire revision of plan; provision for amended scheme will be found included in the Estimates for 1907–8.
Total Estimate -	£. 12,000 - -	Casual variation.
Expenditure to 31st March 1907	} 10,281 4 4	
Balance -	£. 1,718 15 8	
- - - - -	-	Casual variation.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 3.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads F. and G.

2. A special Sub-Head, H1 "Compensation for Injuries," has been opened, with Treasury sanction, to record a payment of 100*l.* made by way of compensation to the widow of a man who was killed by a buck in Greenwich Park.

3. A Statement of Expenditure on "New Works, &c.," included under Sub-Head E, is appended to the Account. Treasury authority has been obtained, where necessary, to cover charges for which no provision, or inadequate provision, had been made.

The Statement shows that no Expenditure has occurred on the following works:—

Edinburgh Botanical Gardens—Additional Hydrants and Water Mains, Vote 560*l.*
St. James's, Green and Hyde Parks—Installation of Pumping Apparatus, Vote 550*l.*

On the other hand Expenditure has been incurred on the following Work, for which no provision was made in the Estimate:—

Public Footway over Bridge connecting North and Middle Gardens, Regent's Park

Expenditure- - - - - 400*l.*

4. The Amount to be Surrendered is, as shown by the Account, 649*l.* 19*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	117,770	-	-
Expenditure (<i>Gross</i>) - - - - -	117,411	13	2
Net Surplus - - - - -	£.	358	6 10

Add, —

Appropriations in Aid realised in excess of the Estimate - 291 12 5

Total Amount to be Surrendered - - - £. 649 19 3

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 4.

HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES OF PARLIAMENT BUILDINGS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—New Works, - {Original £7,450 Alterations and Additions - - - {Supplementary £8,900}	£. s. d. 16,350 - -	£. s. d. 16,397 - 1	£. s. d. —	£. s. d. 47 - 1
B.—Maintenance and Repairs - - - {Original £8,300 - - - - - {Supplementary £300}	8,800 - -	8,457 13 4	342 6 8	—
C.—Maintenance of Approaches and Gardens	2,500 - -	2,720 13 1	—	220 13 1
D.—Warming, Ventilating, Lighting, &c. - - - - {Original £27,180 - - - - - {Supplementary £1,650}	28,830 - -	28,589 4 -	240 16 -	—
E.—Police - - - - -	3,100 - -	3,063 1 1	36 18 11	—
F.—Furniture - - - {Original £3,650 - - - - - {Supplementary £850}	4,500 - -	4,743 9 8	—	243 9 8
GROSS TOTAL {Original £52,180 {Supplementary £11,900} £	64,080 - -	63,971 1 3	620 1 7	511 2 10
			Net Surplus of Gross Estimate over Expenditure. £. 108 18 9	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised. £. 388 11 6	
Deduct,— G.—Appropriations in Aid - - - -	380 - -	768 11 6		
NET TOTAL {Original £51,800 {Supplementary £11,900} £	63,700 - -	63,202 9 9	Total Surplus to be Surrendered. £. 497 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—*See* Statement of New Works.
B.—Casual variation.
C.—Some unforeseen charges had to be met.
D.—Casual variation.
E.—Casual variation.
F.—Casual variation.
G.—The amounts realised by sales of old materials were unusually heavy; this source of income cannot be accurately estimated.

The Surplus of 377*l.* 11*s.* 11*d.* shown on the Account of the Vote "Houses of Parliament Buildings," for the year ended 31st March, 1906, has been surrendered.

His Majesty's Office of Works, &c., }
28 November 1907. }

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 4:—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A 1	Provision of Lift, House of Lords - - -	700	778 6 10	- -	78 6 10
2	Additional Rooms for Ministers - - -	1,800	1,819 10 6	- -	19 10 6
3	Improvement of Ventilation of Lavatories } throughout the Building generally - }	250	274 15 11	- -	24 15 11
4	Improvement of Ventilation of House of } Commons Chamber - - - (Supplementary) }	2,000 590	2,641 16 1	- -	51 16 1
5	Heating of Ministers' Rooms and Corridors, } House of Commons - - - - - }	550	601 3 8	- -	51 3 8
6	Improvement of Heating Arrangements in } House of Commons Chamber, and in Journal } and Public Bill Offices - - - }	700	617 7 9	82 12 3	- -
7	Improvement of Smoke Shafts throughout } the building - - - (Supplementary) }	600 100	728 11 11	- -	28 11 11
8	Improvement of Ventilation of the Members' } Tea and Reading Rooms - - - (Supplementary) }	250 100	464 4 8	- -	114 4 8
9	Improvement of Ventilation of Dining Rooms, } House of Commons - - - - - }	300	267 12 4	32 7 8	- -
10	Additional Smoking Room accommodation, } House of Commons - - - - - }	120	- -	120 - -	- -
12	Improved arrangements for taking divisions, } House of Commons - - - (Supplementary) }	250	220 5 2	29 14 10	- -
13	Improvement of Ventilation of the Division } Lobbies, House of Commons - - - (Supplementary) }	360	342 7 9	17 12 3	- -
14	Provision of Annunciators in Dining Rooms, } House of Commons - - - (Supplementary) }	120	127 - -	- -	7 -
15	Additional Lockers for Members and re- } arranging retiring accommodation for } Police, House of Commons - - - (Supplementary) }	380	287 16 3	92 3 9	- -
	Carried forward - £.	9,170	9,170 18 10	374 10 9	375 9 7

CLASS I.—*continued*VOTE 4.—HOUSES OF PARLIAMENT BUILDINGS—*continued*.

ON NEW WORKS, &c., 1906–1907.

		OBSERVATIONS.
- - - - -		The cost of the building work involved proved heavier than had been anticipated.
- - - - -		Casual variation.
Expenditure to } 31st March, 1907 }	£. s. d. 985 19 11	Casual variation.
- - - - -		Casual variation.
- - - - -		The cost was somewhat under estimated.
Expenditure to } 31st March, 1907 }	£. s. d. 1,375 18 11	Some expenditure did not come in course of payment until after the close of the year.
- - - - -		Casual variation.
Expenditure to } 31st March, 1907 }	£. s. d. 636 14 10	Some charges for work carried out during the previous year did not come in course of payment till after its close.
- - - - -		Some small charges fall in the following year.
- - - - -		This work was not proceeded with.
- - - - -		Casual variation.
- - - - -		Casual variation.
- - - - -		Casual variation.
- - - - -		The cost was less than had been anticipated.

CLASS I.—*continued.*VOTE 4.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - -	£. 9,170	£. s. d. 9,170 18 10	£. s. d. 374 10 9	£. s. d. 375 9 7
16	Works and alterations to facilitate the despatch of business and to provide increased accommodation (including New Dining Room), House of Commons (Supplementary)	7,000	6,835 17 11	164 2 1	- -
<u>2</u> 1905-6	Carrying out the recommendations of the Select Committee of the House of Commons on Ventilation - - - - -	- -	28 1 11	- -	28 1 11
<u>4</u> 1905-6	Additional Bookcases in the Library Corridor of the House of Lords - - - - -	- -	35 15 -	- -	35 15 -
<u>5</u> 1905-6	Improvement of ventilation of Reporters' Room - - - - -	- -	153 14 9	- -	153 14 9
<u>9</u> 1905-6	Provision of Single Control Apparatus to the Sun Blinds of the House of Commons -	- -	8 - 8	- -	8 - 8
<u>10</u> 1905-6	Improvement of Ventilation of the Grand Committee Room at Westminster Hall	- -	27 14 4	- -	27 14 4
11	Works and alterations of a minor character -	180	136 16 8	43 3 4	- -
	Original - £7,450 } Supplementary £8,900 } £.	16,350	16,397 - 1	581 16 2	628 16 3
				Net Excess - £47 - 1	
C 3.	Improving the Lighting of Parliament Square and the West Front of the Houses of Parliament - - - - -	£. 250	£. s. d. 503 15 2	£. s. d. - -	£. s. d. 253 15 2
				Net Excess - £253 15 2	
		£.	£. s. d.	£. s. d.	£. s. d.
D 1.	Extension of Electric Lighting - - -	750	670 18 6	79 1 6	- -
9	Extension of "Vacuum" system of cleaning - (Supplementary)	250	250 - -	- -	- -
2 A.	Works and Alterations of a minor character -	300	109 4 7	190 15 5	- -
	Original - £1,050 } Supplementary £ 250 } £.	1,300	1,030 3 1	269 16 11	- -
				Net Saving - £269 16 11	

CLASS I.—*continued.*VOTE 4.—HOUSES OF PARLIAMENT BUILDINGS—*continued.*

ON NEW WORKS, &c., 1906-7.

			OBSERVATIONS.
- - - - -			Casual Variation.
Expenditure to 31st March 1907	£. 4,548	s. 10	Remanet.
Total Estimate	£. 400	s. -	Remanet. The excess is due to an under estimate and to subsequent alterations to give increased accommodation.
Expenditure to 31st March 1907	£. 551	s. 2	
Excess	£. 151	s. 2	
Expenditure to 31st March 1907	£. 906	s. 10	Some claims for work carried out during the latter portion of the previous year could not be disposed of until after its close.
Total Estimate	£. 200	s. -	Remanet. The saving on the estimate is due to the substitution of hydraulic for electric power.
Expenditure to 31st March 1907	£. 112	s. 11	
Balance	£. 87	s. 8	
Total Estimate	£. 150	s. -	Remanet. Some accounts were not received until after the close of 1905-6.
Expenditure to 31st March 1907	£. 146	s. 1	
Balance	£. 3	s. 18	
- - - - -			Requirements under this head were less than had been anticipated.
Total Estimate	£. 900	s. -	The proportion of the total cost falling upon this year proved greater than had been anticipated when the estimate was prepared.
Expenditure to 31st March 1907	£. 953	s. 15	
Excess	£. 53	s. 15	
Expenditure to 31st March 1907	£. 4,956	s. 19	Some charges for work executed towards the close of the year did not come in course of payment till 1907-8.
Expenditure to 31st March 1907	£. 1,294	s. 2	- - - - -
- - - - -			Expenditure on Minor Works is uncertain.

CLASS I.—*continued.*

VOTE 4.

HOUSES OF PARLIAMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Heads A, C. and F.
- New Works, Sub-Heads A, C. and D. 2. A Statement of Expenditure on "New Works, &c.," under Sub-Heads A, C. and D., is appended to the Account. Treasury sanction has been given, where necessary, for Expenditure in excess of the sum provided, and for works for which there was no provision in the Estimate.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 497*l.* 10*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	64,080	-	-
Expenditure (<i>Gross</i>) - - - - -	63,971	1	3
Net Surplus - - - - -	£. 108	18	9
<i>Add,—</i>			
Appropriations in Aid in excess of the Estimate - - - -	388	11	6
Total Amount to be Surrendered - - - -	£. 497	10	3

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 5.MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote

CLASS I.—*continued.*

VOTE 5.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of MISCELLANEOUS LEGAL BUILDINGS in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
COUNTY COURT BUILDINGS.				
A.—New Works, Alterations, Additions, and Purchases - - - - -	17,300 - -	12,608 1 2	4,691 18 10	—
B.—Maintenance and Repairs - - -	6,430 - -	5,948 3 4	481 16 8	—
C.—Rents, Tithe Rent-Charges, &c. - -	13,950 - -	14,721 1 3	—	771 1 3
D.—Caretakers, &c. - - - - -	8,030 - -	8,164 8 4	—	134 8 4
E.—Furniture - - - - -	900 - -	1,198 7 5	—	298 7 5
F.—Fuel, Light, Water, and Household Articles - - - - -	4,300 - -	4,349 8 8	—	49 8 8
Total for COUNTY COURT BUILDINGS - £.	50,910 - -	46,989 10 2	5,173 15 6	1,253 5 8
SHERIFF COURT HOUSES, SCOTLAND.				
G.—New Works—Government Contribution of one-half the expense of Erecting or Improving Court Houses - - -	3,900 - -	1,344 7 11	2,555 12 1	—
H.—Government Contribution towards the cost of Maintenance, &c., of Court Houses - - - - -	10,700 - -	9,556 11 5	1,143 8 7	—
Total for SHERIFF COURT HOUSES, } SCOTLAND - - - - - £.	14,600 - -	10,900 19 4	3,699 - 8	—
GROSS TOTAL - - - £.	65,510 - -	57,890 9 6	8,872 16 2	1,253 5 8
			Net Surplus of Gross Estimate over Expenditure.	
			£. 7,619 10 6	
			Surplus of Appropriations in Aid realised.	
			£. 9 9 8	
<i>Deduct,—</i>	Estimated.	Realised.	Total Surplus to be Surrendered.	
I.—Appropriations in Aid - - - - -	710 - -	719 9 8		
NET TOTAL - - - £.	64,800 - -	57,170 19 10	£. 7,629 - 2	

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—Casual variation.

C.—The requirements of the year were in excess of anticipation

D.—Casual variation.

E.—The demands during the year were above the average.

F.—Casual variation.

G.—*See* Statement of New Works.

H.—Payment of the allowance in respect of the Glasgow Sheriff Court House was not made until after the close of the year.

I.—Casual variation.

The Surplus of 1,380*l.* 11*s.* 9*d.*, shown on the Account of the Vote "Miscellaneous Legal Buildings, Great Britain," for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c., }
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	COUNTY COURTS.	£.	£. s. d.	£. s. d.	£. s. d.
A. 1	Birmingham : Additional Office and Sanitary Accommodation	1,400	1,053 9 2	346 10 10	—
2	Bradford (Yorks) : Improved Ventilation of Courts.	200	123 4 1	76 15 11	—
	Burnley : Acquisition of Site and Erection of Building.	—	2 11 5	—	2 11 5
<u>2</u> 1905-6	Cardiff : Erection of New Offices	—	10 19 2	—	10 19 2
<u>4</u> 1905-6	Croydon : Acquisition of Site and Erection of New Courts and Offices.	—	39 2 6	—	39 2 6
	Halifax : Improved Heating Arrangements and Ventilation.	—	246 4 —	—	246 4 —
<u>5</u> 1905-6	Leicester : Acquisition of Site and Erection of New Offices.	—	— 16 7	—	— 16 7
<u>6</u> 1905-6	Liverpool : Installation of Electric Light in Courts and Offices.	—	30 — —	—	30 — —
3	Manchester : Installation of Electric Light and Improved Ventilation.	650	508 14 9	141 5 3	—
4	Marylebone : Improved Sanitary and other Accommodation.	300	349 — 10	—	49 — 10
5	Middlesbrough : Improved Ventilation of Registrar's Court.	150	92 5 4	57 14 8	—
6	Nottingham : Improved Heating Arrangements.	100	103 18 7	—	3 18 7
	Oldham : Improved Ventilation of two Courts.	—	193 6 1	—	193 6 1
7	Sheffield : Alterations and Extensions of Courts and Offices.	2,700	1,842 3 10	857 16 2	—
8	Shoreditch : Erection of New Court for Registrar.	665	478 — 11	186 19 1	—
9	Southwark : Reconstruction and Extension of Court and Office Accommodation.	1,060	776 12 10	283 7 2	—
	Carried forward - £.	7,225	5,850 10 1	1,950 9 1	575 19 2

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*

ON NEW WORKS, &c., 1906-1907.

OBSERVATIONS.

- - - - -		The work cost less than had been expected and difficulties with the builder prevented the final account being disposed of during the year.
- - - - -		It was originally intended to build a ventilating chamber, but it proved possible to adapt a vacant room for this purpose, thus reducing the expenditure.
Expenditure to } 31st March 1907 }	£. 1,022 11 5	Remanet.
Total Estimate -	£. 8,750 - -	Remanet. The cost of the foundations, &c., was heavier than could have been foreseen.
Expenditure to } 31st March 1907 }	9,233 4 1	
Excess - - -	£. 483 4 1	
Total Estimate -	£. 11,300 - -	Remanet.
Expenditure to } 31st March 1907 }	11,149 14 -	
Balance - - -	£. 150 6 -	
- - - - -		Serious complaint was made of the inadequate arrangements ; a new heating system has therefore been installed, designed also to remedy defects in the ventilation.
Total Estimate -	£. 4,450 - -	Remanet.
Expenditure to } 31st March 1907 }	4,484 2 -	
Excess - - -	£. 34 2 -	
Total Estimate -	£. 800 - -	Remanet. The total expenditure includes a sum of 120% in connection with the preliminary work not provided for in the Estimate of 800%, but specially sanctioned by the Treasury.
Expenditure to } 31st March 1907 }	903 8 9	
Excess - - -	£. 103 8 9	
- - - - -		The cost was less than had been estimated ; a further charge of 89% falls upon the Vote for 1907-8 as the whole work was not passed as completed till after the end of the year 1906-7.
- - - - -		Tenders were higher than had been anticipated.
- - - - -		The work cost less than had been anticipated.
- - - - -		Casual variation.
- - - - -		Investigation brought to light such an unsatisfactory condition of affairs that it was considered necessary to take immediate steps to remedy matters.
Total Estimate -	£. 4,000 - -	The work was accelerated in the previous year in order to obviate difficulties in connection with ancient lights, the expenditure in the year now under notice being reduced in consequence. There is a saving on the total cost of the service.
Expenditure to } 31st March 1907 }	3,591 16 9	
Balance - - -	£. 408 3 3	
Total Estimate -	£. 1,900 - -	The cost of this work was less than had been anticipated, the accepted tender having been exceptionally low.
Expenditure to } March 1907 }	1,650 2 5	
Excess - - -	£. 249 17 7	
Total Estimate -	£. 4,150 - -	The proportion of the total expenditure falling upon the year 1905-06 proved greater than had been expected when the Estimate for 1906-7 was framed, the charge on the last-named year being reduced in consequence.
Expenditure to } 31st March 1907 }	3,969 3 2	
Excess - - -	£. 180 16 10	

CLASS I.—continued.

VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—continued.

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - - -	£. 7,225	£. s. d. 5,850 10 1	£. s. d. 1,950 9 1	£. s. d. 575 19 2
	COUNTY COURTS—continued.				
	Stockton-on-Tees: Improved Heating Arrangements.	—	205 5 11	—	205 5 11
	Swansea: Acquisition of Site and Erection of Building.	—	1,267 - 7	—	1,267 - 7
10	Swindon: Erection of New Courts and Offices.	5,450	4,043 8 7	1,406 11 5	—
11	Westminster: Acquisition of Leaseholds and commencement of Additions and Reconstruction.	4,000	681 9 9	3,318 10 3	—
12	Works and Alterations of a Minor Character.	625	590 6 3	64 13 9	—
	£.	17,300	12,608 1 2	6,740 4 6	2,048 5 8
Net Saving - - - £. 4,691. 18. 10.					
	SHERIFF COURT HOUSES, SCOTLAND:				
G 1	Ayr: Moiety of the Cost of Alterations and Extensions.	1,400	1,000 - -	400 - -	- - -
2	Glasgow: Moiety of the Cost of Alterations and Renewals for Extension.	2,000	—	2,000 - -	—
	Kilmarnock: Moiety of the Cost of Alterations, and Additions, &c.	—	317 18 -	—	317 18 -
3	Moiety of the Cost of Minor Works and Alterations.	500	26 9 11	473 10 1	—
	£.	3,900	1,344 7 11	2,873 10 1	317 18 -

Net Saving - - £. 2,555. 12. 1.

CLASS I.—*continued.*VOTE 5.—MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN—*continued.*ON NEW WORKS, &c., 1906-1907—*continued.*

O B S E R V A T I O N S.

- - - - -	It was essential to effect improvements in the heating arrangements before the advent of the winter season, strong representations on the subject having been made by the Court Officials.
- - - - -	The Offices were inconveniently situated, and the accommodation was inadequate and the subject of complaint. A favourable opportunity having presented itself, a Site has been purchased for the erection of a combined County Court and Bankruptcy Offices, the cost being apportioned between the two Services. This expenditure represents the proportion of the cost of the Site chargeable to the County Court. Provision for further expenditure is included in the Estimates for 1907-8.
Total Estimate - £. 7,800 - -	Progress was slower than had been anticipated, hence the final charges for the work did not come in course of payment till after the close of the year. There is a saving on the total estimate, due to the extremely low tender
Expenditure to 31st March 1907) - 5,927 6 11	
Balance - - £. 1,872 13 1	
Total Estimate - £. 15,000 - -	The negotiations for the renewal of the lease were not settled as early as had been hoped, delay in the commencement of the building works being the result.
Expenditure to 31st March 1907) 681 9 9	
Balance - - £. 14,318 10 3	
- - - - -	The demands for Minor Works were less than had been anticipated.
- - - - -	The progress of the works did not admit of the expenditure of the whole amount provided.
Total Estimate - £. 33,900 - -	The examination of the accounts was not concluded until after the close of the year; the delay was due to difficulty experienced in obtaining the necessary information from the Court House Commissioners.
Expenditure to 31st March 1907) 31,880 - -	
Balance - - £. 2,020 - -	
- - - - -	Additional accommodation was necessary to meet the demands of business.
- - - - -	Expenditure under this head depends upon the claims made by Local Authorities, which this year were merely nominal.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 5.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has occurred under Sub-Heads C., D., E., and F.

Statement of New Works, Sub-Heads A. and G. 2. A Statement of Expenditure on "New Works, &c." is appended to the Account. The expenditure included under Sub-Heads A. and G. upon works for which there was no provision in the Estimate, and upon works in excess of the sums provided, has been sanctioned by the Treasury in all necessary cases. The following are the items on which the largest variation has occurred between the amount provided and the actual expenditure:—

<i>Savings.</i>			<i>Estimate.</i>		<i>Expenditure.</i>	
			£.		£.	
A 7.	Sheffield	- - -	2,700	- -	1,842	
A 10.	Swindon	- - -	5,450	- -	4,043	
A 11.	Westminster	- - -	4,000	- -	681	
G 2.	" " Glasgow		2,000	- -	Nil	
<i>Excesses.</i>						
A.	Swansea	- - -	Nil	- -	1,267	
G.	Moiety of cost of Alterations at Kil-					
	marnock	- - -	Nil	- -	317	

Surp'us. 3. The Amount to be Surrendered is, as shown by the Account, 7,629*l.* -s. 2*d.*

			£. s. d.		
Grant (<i>Gross</i>)	- - -	- - -	65,510	- -	
Expenditure (<i>Gross</i>)	- - -	- - -	57,890	9 6	
Net Surplus			£. 7,619	10 6	
<i>Add,—</i>					
Appropriations in Aid realised in excess of the Estimate				9 8	
Total Amount to be Surrendered			£. 7,629	- 2	

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 6.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted for Expenditure in respect of ART AND SCIENCE BUILDINGS, GREAT BRITAIN, in the year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases - - - - -	31,130 - -	30,104 4 -	1,025 16 -	—	—	—
B.—Maintenance and Repairs - - - - -	14,200 - -	16,577 13 2	—	2,377 13 2	—	—
C.—Furniture - - - - -	2,700 - -	3,047 16 3	—	347 16 3	—	—
D.—Fuel, Light, Water, and Household Articles	16,800 - -	11,541 1 5	5,258 18 7	—	—	—
E.—Rents, Insurance, Tithes, &c. - - - - -	6,025 - -	5,958 2 10	66 17 2	—	—	—
F.—Caretakers - - - - -	25 - -	9 3 8	15 16 4	—	—	—
GROSS TOTAL - £.	70,880 - -	67,238 1 4	6,367 8 1	2,725 9 5	—	—
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.			
Deduct, —	—	—	£. 3,641 18 8			
G—Appropriations in Aid - - - - -	80 - -	257 10 1	Surplus of Appropriations in Aid Realised.			
			£. 177 10 1			
			Total Surplus to be Surrendered.			
NET TOTAL - £.	70,800 - -	66,980 11 3	£. 3,819 8 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—By inadvertent provision for the cost of engineering services at the Victoria and Albert Museum was made under Sub-Head D. instead of under this heading. The expenditure has, however, been allocated to this Sub-Head, to which it is properly chargeable, hence the excess.

C.—Casual variation.

D.—The saving is due to the fact that the new buildings of the Royal College of Science were not occupied as early as had been expected, and to the cost of engineering services at Victoria and Albert Museum having been charged to Sub-Head B. instead of to this Sub-Head in which provision had been made through misapprehension.

E.—Casual variation.

F.—The cleaning of the Scottish Geological Survey Office was undertaken by that Department as from July 1906, this Vote being consequently relieved of the charge.

G.—The receipts from rents were under-estimated, and the proceeds of sales of old materials exceeded anticipation.

The Surplus of 3,879*l.* 10*s.* 3*d.*, shown on the Account of the Vote "Art and Science Buildings, Great Britain," for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c., }
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	BRITISH MUSEUM BUILDINGS.				
	BRITISH MUSEUM.	£.	£. s. d.	£. s. d.	£. s. d.
A 1	Reconstruction of Ladies' Lavatories in the Ethnographical Gallery.	220	204 17 1	15 2 11	—
2	Provision of roof lights in the Etruscan Saloon.	360	319 7 3	40 12 9	—
3	Additional accommodation in Gentlemen's Cloak Room off the Reading Room.	170	169 2 3	— 17 9	—
4	Improved system of Lightning Conductors	450	390 4 6	59 15 6	—
	Adaptation of No. 1, Montague Place, as Quarters for Museum Firemen.	—	236 11 9	—	236 11 9
	NATURAL HISTORY MUSEUM.				
5	New Drainage System for the entire building.	2,000	2,775 19 7	—	775 19 7
6	Installation of Electric Light throughout the building.	1,000	505 6 1	494 13 11	—
7	Forming Store Room in N.E. Basement	200	269 2 1	—	69 2 1
8	Partitioning off three bays of the Upper Mammalia Gallery.	150	47 3 8	102 16 4	—
9	Works and Alterations of a minor character	500	333 17 11	166 2 1	—
	Carried forward - £.	5,050	5,251 12 2	880 1 3	1,081 13 5

CLASS I.—*continued.*

VOTE 6—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

ON NEW WORKS, &c., 1906–1907.

OBSERVATIONS.

- - - - -

Casual Variation.

- - - - -

The original scheme was modified by the omission of certain ceiling lights, the use of which would have been attended with difficulty in regard to cleaning.

- - - - -

Casual Variation.

- - - - -

The work originally planned was varied to suit architectural requirements, the change resulting in a saving of expense.

- - - - -

The acquisition of this property for possible future extension purposes afforded a favourable opportunity for re-housing the firemen formerly accommodated in Great Coram Street, the premises being much nearer to the Museum, and the lease of the former property was accordingly determined.

	£.	s.	d.
Total Estimate	- 7,000	- -	
Expenditure to 31st March 1907	} 6,895	10	8

Progress was more rapid than had been anticipated, the result being that the whole work was completed within the year, effecting a small saving on the Total Estimate.

Balance - - £. 104 9 4

	£.	s.	d.
Total Estimate	- 7,500	- -	
Expenditure to 31st March 1907	} 6,163	15	8

There was delay in the settlement of various questions of detail which arose as the work proceeded.

Balance - £. 1,336 4 4

- - - - -

The scheme ultimately carried out was of a more extensive character than that at first proposed.

- - - - -

It proved unnecessary to carry out all the work estimated for: re-arrangements made subsequent to the framing of the estimate enabled requirements to be met by partitioning off one bay only.

- - - - -

Requirements of the nature of Minor Works are uncertain.

CLASS I.—*continued.*VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	5,050	5,251 12 2	880 1 3	1,081 13 5
	SCIENCE AND ART BUILDINGS				
	ROYAL COLLEGE OF SCIENCE, SOUTH KENSINGTON.				
10	Fittings and Furniture in the New Building.	24,000	20,914 18 3	3,085 1 9	—
8 1905-6	Fixing Ventilating Fans in the Metallurgical Laboratory.	—	23 18 10	—	23 18 10
	Provision of Shed - - - - -	—	288 6 9	—	288 6 9
	Refurnishing Rooms in the old building vacated by staff removed to new premises.	—	558 14 5	—	558 14 5
	Temporary accommodation at Tywarn-hall Mine, Redruth, Cornwall, for Students of the Mining Division	—	187 9 2	—	187 9 2
	Various Engineering Works - - -	—	495 15 -	—	495 15 -
	ROYAL SCOTTISH MUSEUM, EDINBURGH.				
11	Extension of Electric Light and Installation of Lightning Conductors	480	461 9 6	18 10 6	—
	Iron Shutters for Windows	—	167 9 8	—	167 9 8
	GEOLOGICAL SURVEY, EDINBURGH.				
12	Adaptation of No. 33, George, Square for New Officers.	1,000	1,476 - 9	—	476 - 9
	ENGLAND AND SCOTLAND.				
13	Works and Alterations of a minor character.	600	278 9 6	321 10 6	—
		31,130	30,104 4 0	4,305 4 -	3,279 8 -

Net Saving - £. 1,025' 16s. 0d.

CLASS I.—*continued.*VOTE 6.—ART AND SCIENCE BUILDINGS, GREAT BRITAIN—*continued.*ON NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

Total Estimate	£.	s.	d.
Expenditure to 31st March 1907	29,000	—	—
	24,579	8	3
Balance - £.	4,420	11	9

Subsequent to the preparation of the Estimate various modifications were made which had the effect of reducing requirements under this head. There will, however, be a charge upon the Vote for 1907-8 in connection with this Service, due to the fact that certain accounts could not be disposed of till after 31st March 1907

Total Estimate	£.	s.	d.
Expenditure to 31st March, 1907	150	—	—
	92	11	1
Balance - £.	57	8	11

Remanet. Some small claims were not received until after the close of 1905-6.

This was required in connection with the carrying out of experiments, involving noise or the production of disagreeable fumes, which are unsuitable for the main building.

On the removal of the staff to the new buildings the rooms vacated had to be fitted up and furnished for occupation by other branches, as much of the original equipment, which was mostly of a technical character, had been transferred with the staff removed.

Owing to the development of the mine the accommodation formerly at the disposal of the Mining Division of the Royal College of Science, during the Spring Course of Practical Survey, became no longer available. Portable buildings were therefore provided to meet the need.

It was found necessary to cover the flanges of the steam mains with non-conducting material in order to obviate excessive heat. It further became necessary to alter a lift and rewind a motor fan.

Casual Variation.

Expenditure to 31st March 1907	£.	s.	d.
	179	19	3

These fittings were supplied as fire protective measures urgently needed.

The increase is due to the fact that it was found necessary to entirely re-model the drainage system and to execute more repairs to the building generally than had been anticipated.

Requirements under this head cannot be estimated with accuracy.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 6.

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads B and C.
- Provision for Engineering Services made under the wrong Sub-Head. 2. The excess of 2,377*l.* on Sub-Head B, "Maintenance," and the saving of 5,258*l.* on Sub-Head D, "Furniture," are explained in the account as due to provision for the cost of Engineering Services at the Victoria and Albert Museum having inadvertently been made under the wrong Sub-Head.
- Sub-Head A. New Works. 3. A Statement of Expenditure on "New Works, &c.," included under Sub-Head A., is appended to the Account. Treasury authority has been given for Expenditure in excess of the sums provided and for works for which there was no provision in the Estimates. The expenditure under A.10, "Royal College of Science, Fittings and Furniture," was 3,085*l.* 1*s.* 9*d.* less than the Estimate. A sum of 496*l.* was spent upon various Engineering Works under the same head, for which no provision was made in the Estimate.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 3,819*l.* 8*s.* 9*d.*

	£.	s.
Grant (<i>Gross</i>) - - - - -	70,880	- -
Expenditure (<i>Gross</i>) - - - - -	67,238	1 4
Net Surplus - - -	£. 3,641	18 8
<i>Add,—</i>		
Appropriations in Aid realised in excess of the Estimate -	177	10 1
Total Amount to be Surrendered - - -	£. 3,819	8 9

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 7.

DIPLOMATIC AND CONSULAR BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenditure in respect of DIPLOMATIC AND CONSULAR BUILDINGS, and for the Maintenance of certain CEMETERIES Abroad, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases - - -	71,720 - -	69,048 8 10	2,671 11 2	—
B.—Maintenance and Repairs - - -	25,030 - -	22,556 18 3	2,473 1 9	—
C.—Rents, Insurance, &c. - - -	6,000 - -	6,116 10 10	—	116 10 10
GROSS TOTAL £.	102,750 - -	97,721 17 11	5,144 12 11	116 10 10
			Net Surplus of Gross Estimate over Expenditure.	
			£. 5,028 2 1	
			Surplus of Appropriations in Aid Realised.	
			£. 411 16 -	
			Total Surplus to be Surrendered.	
			£. 5,439 18 1	
Deduct,—	Estimated.	Realised.		
D.—Appropriations in Aid - - -	750 - -	1,161 16 -		
NET TOTAL £.	102,000 - -	96,560 1 11		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

B.—The general requirements of the year were below anticipation.

C.—Casual variation.

D.—Receipts under this head cannot be estimated with accuracy. The revenue from sales of old materials and other miscellaneous sources exceeded anticipation, and the receipts from rents were under-estimated.

The Surplus of 5,205*l.* 14*s.* 7*d.*, shown on the Account of the Vote "Diplomatic and Consular Buildings," for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c., }
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A 1	Athens : Extension of Roof Shelter on Terrace -	150	—	150 - -	—
2	Bangkok : New Court and accommodation for staff	450	613 8 2	—	163 8 2
3	Erection of House for Second Gaoler -	150	183 - -	—	33 - -
4	Filling up and levelling Compound -	250	105 1 8	144 18 4	—
5	Boma : Provision of internal boarded lining to walls.	350	—	350 - -	—
<u>3</u> 1905-6	Forming enclosure fence, etc., and fixing inside shutters to Consulate.	—	1 11 2	—	1 11 2
6	Cairo : Erection of New Consulate - - -	4,000	130 19 -	3,869 1 -	—
<u>5</u> 1905-6	Extension of chancery, lavatory, &c., and reconstruction of cess-pit at Agency House.	—	10 2 4	—	10 2 4
7	Christiania : Purchase of Legation House, Adaptation and Furnishing.	26,000	23,635 9 11	2,364 10 1	—
8	Copenhagen : Adaptation of two rooms for Ball Room	800	833 19 9	—	33 19 9
9	Crimean Cemeteries : New Boundary Wall, &c., at Cathcart's Hill Cemetery.	300	242 9 4	57 10 8	—
10	Dakar : Erection of New Consulate (including acquisition of site).	2,000	1,063 11 3	936 8 9	—
11	New Shipping Office, Acquisition of Site and Erection of Building.	550	—	550 - -	—
	Carried forward - - -	35,000	26,819 12 7	8,422 8 10	242 1 5

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

ON NEW WORKS, &c., 1906-1907.

OBSERVATIONS.

- - - - -	Alterations were carried out which rendered this Service unnecessary.
- - - - -	The Estimate of 450 <i>l.</i> was of a tentative character; when the plans and specifications were prepared it was found that the work could not be carried out for less than 600 <i>l.</i> The additional cost has been largely met by the partial postponement of the Service provided for under A4.
- - - - -	The cost was under-estimated.
- - - - -	See explanation under A2 above.
- - - - -	Work not proceeded with.
Total Estimate - £. 250 - -	Remanet.
Expenditure to 31st March 1907 - 122 15 1	
Balance - £. 127 4 11	
Total Estimate - £. 6,000 - -	This work could not be commenced as early as had been anticipated. The Estimates for 1907-8 include a re-vote.
Expenditure to 31st March 1907 - 133 18 -	
Balance - £. 5,866 2 -	
Total Estimate - £. 820 - -	Remanet.
Expenditure to 31st March 1907 - 857 2 11	
Excess - £. 37 2 11	
Total Estimate - £. 26,000 - -	The cost of the acquisition of the property was below the Estimate, and it was not possible to complete the works in time to admit of payment of all accounts before the close of the year; a further charge will therefore appear in the accounts for 1907-8.
Expenditure to 31st March 1907 - 23,744 6 -	
Balance - £. 2,255 14 -	
- - - - -	Casual variation.
Total Estimate - £. 700 - -	The expenditure to 31st March, 1906, proved greater than had been anticipated when the Estimate for this year was framed, the charge in the latter being reduced in consequence. The excess on the total estimate is due to the necessity for carrying the foundations to a greater depth than originally contemplated and to the increased cost of labour owing to the great demand caused by harvesting operations.
Expenditure to 31st March 1907 - 807 9 5	
Excess - £. 107 9 5	
Total Estimate - £. 7,476 - -	The building operations could not be commenced as early as had been expected owing to difficulty in obtaining tenders, and the work was eventually carried on by the direct employment of labour.
Expenditure to 31st March 1907 - 2,512 18 7	
Balance - £. 4,963 1 5	
- - - - -	Work abandoned.

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - - -	35,000	26,819 12 7	8,422 8 10	242 1 5
12	Lakon (Siam). Erection of House for Vice-Consul -	300	305 12 11	—	5 12 11
13	Lisbon : Alterations to Chancery - - -	450	—	450 - -	—
14	Laurengo Marques : Imperial Government Contribution towards alterations to Consulate.	1,000	1,000 - -	—	—
15	Madrid : Acquisition of New Embassy House and alterations to House and Stables.	11,900	17,446 11 10	—	5,546 11 10
11 1905-6	Paris : Alterations and additions to Heating and Lighting arrangements and provision of a Lift.	—	7 8 11	—	7 8 11
16	St. Petersburg : Installation of new Heating Apparatus -	2,100	—	2,100 - -	—
17	Teheran and Gulahek : Improvement of Water Supply and purchase of shares in Kenats.	200	199 17 5	- 2 7	—
18	Purchase of Madame Vartini's property	1,550	1,978 16 -	—	428 16 -
19	Erection of Houses for Military Attaché and Student Interpreters, enlargement of Chanceries and adaption of Madame Vartini's House.	1,450	662 1 9	787 18 3	—
20	Vienna : Construction of Lift Shaft, additional Bath Room and improvement of Service Room, etc.	1,000	1,620 12 9	—	620 12 9
21	Provision of New Lift - - - -	600	280 19 11	319 - 1	—
22	Provision of a Special Boiler for hot water service, including a New Bath -	350	96 16 4	253 3 8	—
	Carried forward - - - £.	55,900	50,418 10 5	12,332 13 5	6,851 3 10

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*ON NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

Total Estimate - £. 650 - -
 Expenditure to 31st
 March 1907 - - 305 12 11
 Balance - - £. 344 7 1

Casual variation.

This Service was deferred pending the settlement of proposals for a revised scheme.

Total Estimate £. 46,600 - -
 Expenditure to 31st
 March 1907 - *51,482 10 -
 Excess - £. 4,882 10 -

The alterations cost more than had been anticipated ; the chief reasons for the increase being that work not originally contemplated was found necessary, and the Rate of Exchange was affected adversely to an abnormal degree, during the period covered by the execution of the works. The expenditure on furniture also was considerably in excess of expectation, due to the fact that much of the furniture of the old Embassy House was found on removal to be unfitted for the New Building. A further charge falls on the year 1907-8.

Total Estimate -£. 2,300 - -
 Expenditure to 31st
 March 1907 - - 2,274 12 7
 Balance - £. 25 7 5

Remanet.

It was found to be impracticable to carry out this scheme, owing to difficulties raised by the Lessor. Provision for a modified scheme is made in the Estimates for 1907-8.

The cost of acquisition exceeded anticipation. The purchase was ultimately effected on the basis of a joint valuation by British and Russian Officials.

Total Estimate £. 6,950 - -
 Expenditure to 31st
 March 1907 - - 662 1 9
 Balance - £. 6,287 18 3

Saving due to the fact that the purchase of the property specified under A18, was not completed sufficiently early to admit of building operations being undertaken in connection therewith before the close of the year.

These works were carried out concurrently and it proved impossible to ear-mark general expenditure, such as that in respect of builder's work, &c., common to the whole Service, which has in the circumstances been charged against the first item. It will be seen that the total expenditure on the joint work for the year amounts to 1,998*l.*, against a provision of 1,950*l.*

* In the Statement for 1906-6 the expenditure was understated by 251*l.*, an item of that amount having been charged in error to Maintenance.

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - - -	55,900	50,418 10 5	12,332 13 5	6,851 3 10
	China, Japan, and Corea :				
23	Amoy : Re-building Senior Assistant's House -	1,000	354 7 1	645 12 11	—
24	Changsha : Adapting Chinese hired house for a Con- sulate.	120	—	120 - -	—
25	Chunking : Walling in additional Compound and forming Pathways.	400	587 8 8	—	187 8 8
26	Chungking : New Quarters for Official Servants -	150	—	150 - -	—
27	Ichang : New Constables' Quarters, Office and Gaol.	1,500	1,620 19 9	—	120 19 9
28	Peking : Re-making road and erecting a Division Wall in Legation Grounds.	350	159 15 6	190 4 6	—
29	Peitaho : Erection of Summer Residences for Peking Staff (including acquisition of site).	1,000	—	1,000 - -	—
30	Shanghai : Additions to First Assistant Surveyor's House.	350	378 17 6	—	28 17 6
31	Tientsin : Installation of Electric Light - -	200	220 13 10	—	20 13 10
32	Hiogo : Additions to Offices - - - -	250	153 16 -	96 4 -	—
33	Nagasaki : Re-building Consulate - - - -	4,000	1,682 1 3	2,317 18 9	—
34	Shimonosiki : New Consulate Offices and Shipping Clerk's Quarters.	1,500	2,119 18 10	—	619 18 10
	Carried forward £ - - - -	66,720	57,696 8 10	16,852 13 7	7,829 2 5

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*ON NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

- - - - -			The work could not be commenced till late in the season, and progress was slow.
- - - - -			The execution of this Service was deferred pending further report from the Consul.
Expenditure to 31st March 1907 - £. 595 18 11			These works were carried out under one contract, and it was not possible to apportion the expenditure between them; it has, therefore, been wholly charged to A25; this fact has been recognised in the Estimates for 1907-8, where both works will be found included under one head. It will be seen that the excess on the joint provision for the year is but small.
Total Estimate	£. 2,000 - -		The cost of superintendence was greater than had been anticipated. The total expenditure includes the cost of the purchase of a fresh Site, not contemplated when the Estimate was framed.
Expenditure to 31st March 1907 -	2,740 9 5		
Excess -	£. 740 9 5		
- - - - -			The cost was less than had been anticipated.
Total Estimate -	£. 2,700 - -		Scheme deferred for further consideration.
Expenditure to 31st March 1907	nil.		
Balance -	£. 2,700 - -		
- - - - -			Casual variation.
- - - - -			Casual variation.
Total Estimate -	£. 250 - -		The expenditure during the previous year was greater than had been expected when the Estimate for 1906-7 was prepared, the charge on the last named being consequently reduced. The excess on the total Estimate is due to the fact that various small additional alterations were found necessary as the work proceeded.
Expenditure to 31st March 1907 -	305 11 3		
Excess - - -	£. 55 11 3		
Total Estimate - -	£5,700 - -		The works could not be started as early as had been hoped for, and the progress made was slow. A re-vote is included in the Estimates for 1907-8.
Expenditure to 31st March 1907 - -	1,682 1 3		
Balance - - -	£. 4,017 18 9		
Total Estimate - -	£. 2,000 - -		When this Estimate was prepared it was anticipated that a considerable portion of the total expenditure would have been defrayed before the close of 1905-6; this expectation was not, however, fulfilled, the result being that practically the whole cost of the work became a charge on the Vote for the year 1906-7.
Expenditure to 31st March 1907 - -	2,133 3 9		
Excess - - -	£. 133 3 9		

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDING—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£ s. d.	£. s. d.	£. s. d.
	Brought forward - - - -	66,720	57,696 8 10	16,852 13 7	7,829 2 5
	China, Japan and Corea— <i>cont.</i> :				
35	Tokio : New House for Assistant Japanese Secretary.	2,550	1,829 6 5	720 13 7	—
36	Additions to Chancery - - - -	250	189 19 4	60 -- 8	—
37	Acquisition of New Sites - - - -	500	1,290 5 3	—	790 5 3
6 1905-6	Erection of New Buildings, Alterations and Additions to existing Buildings and acquisition of Sites, viz. :—	—	831 3 2	—	831 3 2
	Amoy : Extension of Consulate Offices.	£. s. d. 10 8 4	—	—	—
	Kiukiang : Re-building Front Boundary Wall and Gate House.	74 7 1	—	—	—
	Nanking : Erection of New Consulate.	81 9 -	—	—	—
	Peking : Conversion of old Students' Quarters into Legation Offices.	138 1 7	—	—	—
	Electric Light Installation, Minister's House	484 9 5	—	—	—
	Tokio : Additions to Students' Quarters.	- 2 3	—	—	—
	Alterations to Minister's House, etc.	42 5 6	—	—	—
		831 3 2			
38	Works and alterations of an unforeseen or minor character and on change of occupation :	1,700	7,211 5 10	—	5,511 5 10
	Minor Works - - -	£. s. d. 738 - 6	—	—	—
	Unforeseen Works, viz. :				
	Adis Ababa : Erection of permanent Escort Quarters, Stables and Outbuildings.	268 18 -	—	—	—
	Carried forward £.	1,006 18 6			
	Carried forward - - - £.	71,720	69,048 8 10	17,633 7 10	14,961 16 8

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*ON NEW WORKS, &c., 1906-1907—*continued*

OBSERVATIONS.

Total Estimate	-	£. 2,650	-	-	The saving on the year is due partly to the fact that the contract was taken at a lower price than had been anticipated, and partly to the postponement to the next year of the carrying out of the heating and electric light Services, owing to the difficulty experienced in obtaining tenders of reasonable amount.
Expenditure to 31st					
March 1907	-	1,829	6	5	
Balance	-	£. 820	13	7	
-	-	-	-	-	In this case, also, the accepted tender was lower than could have been anticipated.
-	-	-	-	-	Excess due to the purchase of a Site for a Consulate at Chengtu not contemplated when the Estimate was prepared.
-	-	-	-	-	Remanet. The chief factor in this expenditure is the charge for electric lighting at Peking Legation. This work could not be started as early as had been hoped, and great difficulty was experienced in obtaining the service of competent workmen and sufficient supplies of materials. The other items of the expenditure consist of liabilities in respect of various works which could not be discharged before the close of the year 1905-6.
Expenditure to 31st					
March 1907	-	£. 244	15	6	
Expenditure to 31st					
March 1907	-	£. 168	6	11	
Expenditure to 31st					
March 1907	-	£5,140	6	9	
Expenditure to 31st					
March 1907	-	*£. 2,066	2	10	
Expenditure to 31st					
March 1907	-	£. 840	3	-	
Expenditure to 31st					
March 1907	-	£. 2,886	16	5	
Expenditure to 31st					
March 1907	-	£. 1,513	-	7	Remanet. The work could not be completed till after the close of the year 1905-6.

* In the Appropriation Account for 1905-6 the expenditure was understated by 20*l.* 16*s.* 6*d.*, an item of that amount having been charged in error to Maintenance.

CLASS I—*continued.*

VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE

Section.	Description.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£. s. d.	£.	£. s. d.	£. s. d.
	Brought forward - -	71,720	69,048 8 10	17,633 7 10	14,961 16 8
	Unforeseen Works— <i>cont.</i>				
	Brought forward - -	1,006 18 6			
	Cheingrai (Siam):				
	Erection of Houses for Vice-Consul, Clerks and Offices.	2 7 10	—	—	—
	Lisbon:				
	Alterations, &c.	9 3 7	—	—	—
	Monrovia:				
	Erection of Consulate -	638 18 7	—	—	—
	Port Said:				
	Acquisition of Site - -	3,006 18 10	—	—	—
	Rome:				
	Construction of a Lift -	541 16 11	—	—	—
	Improvements in the Embassy House.	15 9 2	—	—	—
	Shanghai:				
	Enlargement of the Office of Works.	605 15 9	—	—	—
	Siam:				
	Acquisition of Sites at Phré and Chiengrai.	- 2 6	—	—	—
	Tangier:				
	Formation of a Terrace outside Drawing Room and Boudoir.	137 7 -	—	—	—
	Tientsin:				
	Enlargement of Dining Room and Drawing Room, etc.	182 9 4	—	—	—
	Washington:				
	Enclosing open Porch -	341 5 3	—	—	—
	Construction of New Wine Cellar.	469 8 -	—	—	—
	Zanzibar:				
	Adaptation of House formerly occupied by the First Minister.	253 4 7	—	—	—
	Carried to page 52 £.	7,211 5 10			
		71,720	69,048 8 10	17,633 7 10	14,961 16 8
Net Saving - - £2,671 11 . 2					

His Majesty's Office of Works, &c., }
28 November, 1907. }

CLASS I.—*continued.*VOTE 7.—DIPLOMATIC AND CONSULAR BUILDINGS—*continued*OF NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

- - - - -	Preliminary expenditure.
Expenditure to 31st March, 1907 - £. 759 8 10	Remanet.
- - - - -	Provision for this service is made in the Estimates for 1907-8, but in view of the necessity for the early completion of the building, the old Consulate being in a very unhealthy condition, the work was begun, with Treasury sanction, during the year 1906-7.
- - - - -	A Site has been acquired upon which Consular Buildings will eventually be erected.
- - - - -	This was necessary to complete the proper equipment of the building for the incoming Ambassador.
Expenditure to 31st March, 1907 - £. 1,599 4 2	Remanet.
- - - - -	The accommodation was inadequate, and an increase in the native Staff made the enlargement of the office imperative.
Expenditure to 31st March, 1907 - £. 65 - 7	Remanet.
- - - - -	There was no verandah or other place suitable for sitting out of doors, and with a view to supplying the deficiency, which was the cause of complaint, a terrace has been formed to which access is obtained from the windows of the drawing room and boudoir.
- - - - -	The accommodation was inadequate in view of the growing requirements of the Consulate. Tientsin has rapidly increased in importance, and it was considered important that proper facilities for entertainment purposes should be afforded.
- - - - -	Complaint was made that it was impossible to keep the hall and adjacent parts of the Building warm at receptions. To remedy matters a previously open porch has been enclosed with glass and iron doors and sides.
- - - - -	The wine cellar formerly in use was unsuited to its purpose, as the heating pipe running through it injuriously affected wine stored therein, and a new cellar in a more convenient position has been constructed.
- - - - -	For administrative reasons a change in the <i>locale</i> of the Agency was considered necessary, and a house in a convenient position has been lent for the purpose by the Zanzibar Government, the old agency premises being placed at the disposal of that Government in a similar manner, there being no change of ownership in either case. The expenditure accounted for under this item is in respect of the cost of adapting the first-named property to its new uses.

CLASS I.—*continued.*

VOTE 7.

DIPLOMATIC AND CONSULAR BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. Expenditure in excess of the Estimate has been incurred under Sub-Head C.
 New Works, 2. A Statement of Expenditure on "New Works, &c.," included under Sub-Head A is
 Sub-Head A. appended to the Account. With the exception of the case referred to in paragraph 3.
 Treasury authority has been obtained, where necessary, to cover charges for which no
 provision, or inadequate provision, had been made in the Estimate. The following are the
 items on which the widest variation between the amount provided and the actual expendi-
 ture has occurred:—

	<i>Savings.</i>	<i>Grant.</i>	<i>Unexpended.</i>
	£.	£.	£.
A 6. Cairo—Erection of New Consulate - - -	4,000		3,869
A 11. Dakar—New Shipping Office - - -	550		550
A 13. Lisbon—Alteration to Chancery - - -	450		450
A 16. St. Petersburg—New Heating Apparatus - -	2,100		2,100
A 29. Peitaho—Erection of Summer Residences -	1,000		1,000
A 33. Nagasaki—Rebuilding Consulate - - -	4,000		2,317
	<i>Excesses.</i>	<i>Grant.</i>	<i>Excess.</i>
	£.	£.	£.
A 15. Madrid—New Embassy House - - -	11,900		5,546
A 18. Teheran—Purchase of Madame Vartini's property	1,550		428
A 34. Shimonosiki—New Consulate Offices, etc. -	1,500		619
A 37. China and Japan—Acquisition of New Sites -	500		790
A 38. Works of an unforeseen and minor character -	1,700		5,511

Excess Cost of New Embassy House at Madrid. Item A 15. 3. The original Estimate made in January 1905, for the "Acquisition of New Embassy House and Alterations at Madrid" was 40,000*l.* This Estimate was, with Treasury sanction, increased in June 1905, to 46,600*l.*, which included 16,400*l.* for Building Works, etc., and 1,700*l.* for Furniture. In January 1907, the Office of Works estimated that the total cost of the work would amount to 51,650*l.* (including 20,646*l.* for Building Works and 3,300*l.* for Furniture), and the covering sanction of the Treasury was sought for the increase of 5,050*l.* on the amended Estimate of June 1905.

Of the excess of 4,246*l.* on Building Works, &c., 1,600*l.* was attributed to loss by exchange consequent on the appreciation in the value of the peseta, and the remainder to the carrying out of certain extra and unforeseen works, and also to the bill for labour considerably exceeding that anticipated. These extra works were stated to have been authorised on the returns furnished by the officer in local charge of the works, which appeared to indicate that the limit of expenditure sanctioned would not thereby be exceeded. The excess of 1,600*l.* on the original Estimate of 1,700*l.* for Furniture was explained as due to the fact that the greater portion of the old furniture was found to be unfitted for use in the new house.

The Treasury have declined to give their covering sanction to this extra expenditure and in doing so express their regret that they are unable to accept as satisfactory the explanations offered in regard to the excess, for which in their opinion defective methods were primarily responsible. They point out:—

(1) As regards the cost of Building Works, that it was not until November 1906 (when the work had been in progress some 15 months) that the Principal Architect called for a complete statement, not only showing liabilities on work ordered and in progress, but also showing separately what remained to be undertaken, and yet, in the absence of such statement, additions to the original Estimate were sanctioned to an amount between 2,000*l.* and 3,000*l.*

(2) That these additions to the Building Works led to corresponding increases in the Estimate for Furniture, with the result that an excess of 1,600*l.* (on an original Estimate of 1,700*l.*) had been incurred without any reference to the Treasury.

(3) That the Finance Division of the Office of Works, although aware of the steady rise in the value of the peseta during this period, made no inquiries as to the effect of this rise on the Building Estimate, but assumed that it was allowed for by the Principal Architect.

The actual expenditure on this work up to the 31st March 1907, amounted to 51,482*l.* 10*s.* -*d.*, showing an excess of 4,882*l.* on the revised Estimate of June 1905. Some further expenditure will fall on the Vote for 1907-8.

Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 5,439*l.* 18*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	102,750	-	-
Expenditure (<i>Gross</i>) - - - - -	97,721	17	11
Net Surplus - - - - -	£. 5,028	2	1

Add.—

Appropriations in Aid realised in excess of the Estimate	411	16	-
Total Amount to be Surrendered - - -	£. 5,439	18	1

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 8.

REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the CUSTOMS, INLAND REVENUE, POST OFFICE and POST OFFICE TELEGRAPH BUILDINGS in GREAT BRITAIN, and certain POST OFFICES ABROAD, including Furniture, Fuel, and Sundry Miscellaneous Services, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
CUSTOMS BUILDINGS:				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases - - - -	3,150 - -	3,625 14 7	—	475 14 7
B.—Maintenance and Repairs - - - -	8,200 - -	8,062 13 2	137 6 10	—
C.—Furniture - - - - -	2,400 - -	2,557 16 6	—	157 16 6
D.—Rents, Insurance, Tithe Rent-charges, &c. - - - - -	10,500 - -	10,541 11 -	—	41 11 -
E.—Fuel, Light, Water and Household Articles - - - - -	8,400 - -	7,904 3 1	495 16 11	—
Total CUSTOMS - - £.	32,650 - -	32,691 18 4	633 3 9	675 2 1
INLAND REVENUE BUILDINGS:				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
F.—New Works, Alterations, Additions, and Purchases - - - -	11,430 - -	10,383 9 7	1,046 10 5	—
G.—Maintenance and Repairs - - - -	12,100 - -	11,361 7 6	738 12 6	—
H.—Furniture - - - - -	5,100 - -	4,601 11 10	498 8 2	—
I.—Rents, Insurance, Tithe Rent-charges, &c. - - - - -	26,000 - -	25,339 8 2	660 11 10	—
J.—Fuel, Light, Water and Household Articles - - - - -	11,800 - -	11,381 11 4	418 8 8	—
Total INLAND REVENUE - - £.	66,430 - -	63,067 8 5	3,362 11 7	—
POST OFFICE BUILDINGS:				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
K.—New Works, Alterations, and Additions	274,130 - -	250,145 - 9	23,984 19 3	—
L.—Maintenance and Repairs - - - -	62,650 - -	65,879 10 11	—	3,229 10 11
M.—Furniture - - - - -	14,100 - -	14,220 6 2	—	120 6 2
N.—Fuel, Light, and Household Articles -	33,900 - -	34,453 11 2	—	553 11 2
Total POST OFFICE - - £.	384,780 - -	364,698 9 -	23,984 19 3	3,903 8 3
POST OFFICE TELEGRAPH BUILDINGS:				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
O.—New Works, Alterations, and Additions	105,870 - -	76,841 18 10	29,028 11 2	—
P.—Maintenance and Repairs - - - -	20,900 - -	20,237 10 2	662 9 10	—
Q.—Furniture - - - - -	4,700 - -	4,368 6 7	331 13 5	—
R.—Fuel, Light, and Household Articles -	11,300 - -	10,583 15 6	716 4 6	—
Total POST OFFICE TELEGRAPHS - £.	142,770 - -	112,031 11 1	30,738 8 11	—
GROSS TOTAL - £.	626,630 - -	572,489 6 10	58,719 3 6	4,578 10 4
			Net Surplus of Gross Estimate over Expenditure.	
			£. 54,140 13 2	
			Surplus of Appropriations in Aid Realised.	
			£. 1,675 13 5	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	622,000 - -	566,183 13 5	£. 55,816 6 7	
Deduct,—				
S.—Appropriations in Aid - - - -	4,630 - -	6,305 13 5		

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*See* Statement of New Works.

B.—Casual variation.

C.—Casual variation.

D.—Casual variation.

E.—Requirements generally were less than had been anticipated.

F.—*See* Statement of New Works.

G.—The estimate was somewhat in excess of the actual requirements.

H.—Expenditure in respect of offices in London was smaller than had been provided for.

I.—Casual variation.

J.—Casual variation.

K.—*See* Statement of New Works.

L. } In pursuance of the recommendations of a Departmental Committee the basis of apportionment
M. } between Postal and Telegraph Services has been revised. Under this arrangement the proportion
N. } of the total expenditure chargeable to these Sub-Heads is greater than provided for in this
Estimate, while the charge under Sub-Heads P. Q. and R. is correspondingly reduced.

O.—*See* Statement of New Works.

P. }
Q. } *See* explanation under Sub-Heads L. M. and N.
R. }

S.—The increase is chiefly due to the proceeds of sales of old buildings on Post Office Sites having been in excess of anticipation. The receipts from rents and casual sources of revenue in respect of Customs Buildings were under-estimated.

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

The Surplus of 87,255*l.* 19*s.* 8*d.*, shown on the Account of the Vote “Revenue Buildings,” for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c.,
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	CUSTOMS BUILDINGS.				
A	<i>Port of London.</i>	£.	£. s. d.	£ s. d.	£ s. d.
1	Custom House, Rotherhithe: New Crane at the Tobacco Burning Ground.	400	260 - -	140 - -	-
1/05-6	Custom House: Extension of Refreshment Department, including provision of New Cooking Apparatus, Boiler and Furniture	- - -	35 19 7	- . -	35 19 7
3/05-6	Custom House: Alterations in Lavatory -	- - -	22 1 9	. - -	22 1 9
4/05-6	Custom House: Installation of Telephones	- - -	42 3 -	- - -	42 3 -
5/05-6	Custom House: Lavatory Accommodation for Lady Typists.	- - -	- 8 5	- - -	- 8 5
6/05-6	Custom House: Additional Heating Apparatus.	- - -	23 7 -	- - -	23 7 -
	Installation of Electric Radiators in Offices generally.	- - -	24 12 8	- - -	24 12 8
	Tilbury Docks: New Iron Building	- - -	263 5 4	- - -	263 5 4
	West India Dock: Sanitary Improvements in the Warehousing Accounts Offices.	- - -	119 8 6	- - -	119 8 6
2	Additions and alterations of a Minor Character.	300	331 4 5	- - -	31 4 5
A	Outports, <i>England and Wales</i>				
4	Bristol: Sanitary Works - - -	150	- - -	150 - -	- - -
	Cardiff: Improvement of accommodation -	- - -	356 5 10	- - -	356 5 10
3	Sunderland: Cost of site and erection of New Offices.	1,400	1,388 8 7	11 11 5	- - -
5	Additions and alterations of a Minor Character.	350	333 8 3	16 11 9	- - -
	Carried forward - - -	2,600	3,200 13 4	318 3 2	918 16 6

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.

OBSERVATIONS.

It was anticipated that new foundations would have been required, but this was ultimately found to be unnecessary.

		£.	s.	d.
Remanet	Total Estimate	-	-	1,080 - -
	Expenditure to 31st March 1907	-	-	1,112 15 -
	Excess	-	-	£. 32 15 -

		£.	s.	d.
Remanet	Total Estimate	-	-	650 - -
	Expenditure to 31st March 1907	-	-	620 7 1
	Balance	-	-	£. 29 12 11

		£.	s.	d.
Remanet. The work could not be completed as early as had been anticipated.	Total Estimate	-	-	400 - -
	Expenditure to 31st March 1907	-	-	342 3 -
	Balance	-	-	£. 57 17 -

		£.	s.	d.
Remanet	Total Estimate	-	-	150 - -
	Expenditure to 31st March 1907	-	-	121 3 11
	Balance	-	-	£. 28 16 1

		£.	s.	d.
Remanet. Some claims were not received till after the close of 1905-6.	Total Estimate	-	-	110 - -
	Expenditure to 31st March 1907	-	-	117 4 8
	Excess	-	-	£. 7 4 8

		£.	s.	d.
Remanet	Expenditure to 31st March 1907	-	-	859 10 4

The growth of business rendered the existing accommodation inadequate, and relief was urgently needed. A site was therefore leased from the Dock Company, and a suitable iron building erected thereon.

The sanitary accommodation was defective, and prejudicial to the health of the staff.

Requirements more than anticipated.

The works ultimately carried out consisted only of renewals of drains, and in these circumstances the cost was charged, in accordance with the usual practice, to the sub-head for Maintenance.

		£.	s.	d.
Structural alterations have been carried out to meet the demand for greater accommodation caused by the growth of business	Expenditure to 31st March, 1907	-	-	456 5 10

		£.	s.	d.
Casual variation	Total Estimate	-	-	2,150 - -
	Expenditure to 31st March, 1907	-	-	1,851 8 7
	Balance	-	-	£. 298 11 5

Casual variation.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	CUSTOMS BUILDINGS— <i>continued.</i>				
		£	£ s. d.	£ s. d.	£ s. d.
	Brought forward - - -	2,600	3,200 13 4	318 3 2	918 16 6
A	Outports, <i>Scotland</i>				
6	Sanitary Improvements in Buildings generally.	300	238 13 6	61 6 6	- - -
7	Additions and alterations of a Minor Character.	250	186 7 9	63 12 3	- - -
	TOTAL - - - £	3,150	3,625 14 7	443 1 11	918 16 6
Net Excess - - -				£475 14 7	
	INLAND REVENUE BUILDINGS.				
F	<i>London.</i>				
	Duchy House: Adaptation, &c. - -	- - -	805 - 5	- - -	805 - 5
	Minories, 122: Improvement of Heating and Ventilating Arrangements.	- - -	46 12 6	- - -	46 12 6
1	Somerset House: Stamping Department: Formation of Store Room.	175	141 9 10	33 10 2	- - -
2	Somerset House: Stamping Department and Postal Branch; Improvement of Heating and Electric Motor Arrangements.	750	577 8 7	172 11 5	- - -
3	Somerset House: Improvement of Ventilation of Refreshment Rooms.	200	- - -	200 - -	- - -
1/05-6	Somerset House: Alterations in Estate Duty Department.	- - -	12 5 -	- - -	12 5 -
4	Somerset House, Estate Duty Department: Improvement of Heating and Lighting of Office Rooms and Repositories.	500	437 11 10	62 8 2	- - -
	Somerset House, Controller of Stamps and Stores Department: Provision of New Electric Lift.	- - -	252 2 -	- - -	252 2 -
	Somerset House, Postal Branch: Additional Electric Lighting.	- - -	126 - 4	- - -	126 - 4
	Somerset House, Companies' Search Room: Alterations, &c.	- - -	229 6 3	- - -	229 6 3
	Somerset House, Stamping Department: Additional Space for Machinery.	- - -	364 - 5	- - -	364 - 5
5	Telegraph Street: Extension of facilities for Transit of Papers.	140	117 13 9	22 6 3	- - -
6	Telegraph Street: Provision of Electric Lift.	680	- - -	680 - -	- - -
7	Additions and alterations of a Minor Character at Somerset House and other Offices.	350	130 7 3	219 12 9	- - -
	Carried forward - - -	2,795	3,239 18 2	1,390 8 9	1,835 6 11

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

The demands were less than had been anticipated.

Requirements under this head are uncertain.

The accommodation in Somerset House available for the Claims Branch and that of the Chief Inspector of Taxes was insufficient to meet the requirements of the increased Staff, and outside premises had to be acquired and adapted for official purposes.

[illegible]

Over-estimated. The cost of works of alteration is somewhat difficult to estimate closely in a building of the character of Somerset House.

The cost of providing the necessary boiler accommodation was lower than had been anticipated, a change of site rendering less work necessary.

Postponed. The Estimates for 1907-8 include a Re-vote for this Service.

	£.	s.	d.
Remanet	Total Estimate	2,200	- -
	Expenditure to 31st March 1907	2,401	5 11
	Excess	£. 201	5 11

The necessary work proved to be less extensive than had been anticipated.

The increase of work rendered the original lift inadequate, and as its use for a heavier weight than that for which it had been constructed involved serious risk of accident it has been replaced by one of greater power.

Additional lights were urgently required: the work involved the provision of new cables.

Complaint was made of the serious overcrowding experienced by the Public using the search room, and alterations with a view to obviating this inconvenience were accordingly carried out.

The introduction of new machinery for the perforation of Medicine Stamps necessitated the provision of increased accommodation.

Some charges did not come in course of payment before the close of the year.

This work could not be carried out within the year. A re-vote will be found included in the Estimates for 1907-8.

Expenditure under this head is uncertain.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.	EXPENDITURE.	BALANCE.	
				Unexpended.	Excess.
	Brought forward - - -	£ 2,795	£ s. d. 3,239 18 2	£ s. d. 1,390 8 9	£ s. d. 1,835 6 11
	INLAND REVENUE BUILDINGS— <i>continued.</i>				
F	Country— <i>England and Wales.</i>				
	Burnley: Erection of New Offices - - -	- - -	146 1 8	- - -	146 1 8
8	Canterbury: Erection of New Offices - - -	1,100	857 12 2	242 7 10	- - -
3/05-6	Cardiff: Erection of New Offices - - -	- - -	9 12 1	- - -	9 12 1
4/05-6	Leicester: Cost of Site and erection of New Offices. - - -	- - -	1 7 7	- - -	1 7 7
9	Lincoln: Adaptation of part of Old Post Office for Inland Revenue Purposes. - - -	420	484 16 9	- - -	64 16 9
5/05-6	Liverpool: Extension of Electric Light - - -	- - -	30 - -	- - -	30 - -
10	Salisbury: Acquisition of Site and erection of New Offices. - - -	1,135	877 15 8	257 4 4	- - -
11	Southampton: Acquisition of Site and erection of New Offices. - - -	3,800	3,382 6 3	417 13 9	- - -
12	Swindon: Acquisition of Site and erection of New Offices. - - -	900	622 1 8	277 18 4	- - -
13	Wrexham: Erection of New Offices - - -	500	495 9 9	4 10 3	- - -
	Wellingborough: Erection of New Offices - - -	- - -	15 - -	- - -	15 - -
	York: Alterations - - -	- - -	48 5 3	- - -	48 5 3
14	Electric Lighting Extension in Inland Revenue Buildings generally. - - -	250	88 19 3	161 - 9	- - -
15	Additions and alterations of a Minor Character. - - -	330	70 18 11	259 1 1	- - -
	<i>Scotland.</i>				
16	Additions and alterations of a Minor Character. - - -	200	13 4 5	186 15 7	- - -
	TOTAL - - - £	11,430	10,383 9 7	3,197 - 8	2,150 10 3
	Net Saving - - -			£1,046 10 5	

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

It became necessary to provide fresh accommodation for the County Court at Burnley, and a scheme was prepared to include also the Inland Revenue Office. This expenditure represents the proportion of the cost of the Site and expenses connected therewith applicable to the last named. Provision for further expenditure in respect of the building is included in the Estimates for 1907-8.

Progress was slower than was expected	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	2,370	-	-
		Balance	1,305	6	5

Remanet. The excess on the total estimate is due to the heavy cost of Foundations and to increased cost of Fittings.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	7,650	-	-
		Excess	422	9	8

Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	7,480	-	-
		Excess	56	18	7

The foundations, walls, and timbers, on being uncovered, were found to require more extensive renewals than could have been foreseen.

Remanet	Expenditure to 31st March 1907	£.	s.	d.
		1,306	14	-

Progress was delayed through bad weather	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	1,525	-	-
		Balance	258	2	7

The work could not be commenced as early as had been intended, hence the reduced expenditure for the year.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	6,950	-	-
		Balance	3,567	13	9

Progress was delayed, with the result that charges provided for in the Estimate for this year did not come in course of payment till after its close. The saving on the total estimate is due to the receipt of an exceptionally low tender.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	1,200	-	-
		Balance	911	18	4

Casual Variation	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	1,160	-	-
		Balance	495	9	9

Preliminary expenditure. Provision for this Service will be found included in the Estimates for 1907-8.

Remanet	Expenditure to 31st March 1907	£.	s.	d.
		384	15	10

The programme was modified to suit the exigencies of the Inland Revenue Department.

The demands under this head were fewer than had been provided for.

The demands under this head were but of trifling extent: it could not reasonably have been foreseen that they would have proved so small.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraph.	Total.		Unexpended.	Excess.
		£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
K. I.	POST AND TELEGRAPH BUILDINGS.						
	WORKS IN PROGRESS.						
	<i>London District.</i>						
	5 Blackfriars : New Power Station - - -	-	30,000	30,000	23,566 19 10	6,433 - 2	- -
	6 Chelsea : New Post Office - - -	5,400	1,800	7,200	6,767 11 9	432 8 3	- -
	7 Cricklewood : New Sorting Office - -	1,800	-	1,800	800 11 2	999 8 10	- -
	8 Dulwich : New Sorting Office - - -	2,550	-	2,550	1,503 13 4	1,046 6 8	- -
	2 Eastern District Post Office : Enlargement.	7,700	2,550	10,250	7,509 17 4	2,740 2 8	-
	9 Forest Hill : New Sorting Office - -	3,000	-	3,000	2,981 11 10	18 8 2	- -
	1 General Post Office, King Edward VII. Building.	40,000	-	40,000	2,245 8 -5	37,754 11 7	- -
	10 Herne Hill, Sorting Office : Enlargement.	350	-	350	74 16 7	275 3 5	-
6/05-6	Holloway Telegraph Factory : Enlargement.	-	-	-	61 7 1	- -	61 7 1
	Carried forward - - -	60,800	34,350	95,150	45,511 17 4	49,699 9 9	61 7 1

CLASS I.—continued.

VOTE 8.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

The progress of the work was slower than had been anticipated, and delay was experienced through difficulties as to rights of light and to changes of detail required to meet the views of the Post Office Engineering Department.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	48,500	-	-
	Balance	34,282	-	1
		£.	14,217	19 11

Casual Variation. The expenditure includes a payment of 300 <i>l.</i> to the contractors as compensation for loss incurred through stoppage of the works pending the settlement of legal difficulties in connection with the site.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	16,850	-	-
	Balance	15,125	7	1
		£.	1,724	12 11

When the Estimate for this year was prepared it appeared improbable that so much progress would have been made during the remainder of 1905-6 as proved to be the case, and provision was therefore made for expenditure in 1906-7 which actually fell on the Vote for 1905-6.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,700	-	-
	Balance	* 3,112	18	3
		£.	587	1 9

Do.	Do.	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	3,690	-	-
		Balance	3,466	-	3
			£.	223	19 9

The expenditure in the previous year was in excess of anticipation, the result being a reduced charge in the year 1906-7. There is a considerable saving on the total estimate due principally to the receipt of a very low tender.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	34,750	-	-
	Balance	26,608	15	8
		£.	8,141	4 4

Casual Variation	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,200	-	-
	Excess	3,370	14	4
		£.	170	14 4

Delay arose in settling the precise detail of the requirements of the Post Office Engineering Service. The Estimates for 1907-8 include a Re-Vote for this work.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	350,000	-	-
	Balance	4,689	14	6
		£.	345,310	5 6

The work cost less than had been anticipated and the proportion of the total charge falling in the year 1906-7 was smaller than had been expected, owing to increased expenditure in the previous year.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	1,250	-	-
	Balance	1,064	2	7
		£.	185	17 5

Remainet. The accepted tender was an exceptionally low one.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	13,000	-	-
	Balance	11,252	18	5
		£.	1,747	1 7

* In the statement for 1905-6 the expenditure was understated by £50, an item of that amount having been charged in error to K. I. 47/05-6 Richmond (Surrey) Post Office enlargement.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graph.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£ s. d.	£ s. d.	£ s. d.
K. I.	Brought forward - - -	60,800	34,350	95,150	45,511 17 4	49,699 9 9	61 7 1
	WORKS IN PROGRESS— <i>continued.</i>						
	London District— <i>continued.</i>						
8/04-5	Knightsbridge: New Post Office -	-	-	-	292 12 11	-	292 12 11
3	Northern District: New Post Office -	3,400	1,100	4,500	6,631 7 10	-	2,131 7 10
4	Northern District: Postal Stores -	6,000	-	6,000	9,752 1 11	-	3,752 1 11
11	Peckham: New Sorting Office -	4,300	-	4,300	3,195 11 2	1,104 8 10	-
8/05-6	Shepherd's Bush: New Sorting Office	-	-	-	11 12 3	-	11 12 3
12	South Kensington, Branch Post Office: Enlargement.	990	330	1,320	93 10 8	1,226 9 4	-
13	Southwark: New Parcel Office -	1,000	-	1,000	3,698 12 7	-	2,698 12 7
10/05-6	Streatham: New Sorting Office -	-	-	-	40 4 2	-	40 4 2
12/05-3	Willesden Sorting Office: Enlargement.	-	-	-	26 18 11	-	26 18 11
	Carried forward - - -	76,490	35,780	112,270	69,254 9 9	52,030 7 11	9,014 17 8

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

There were difficulties with the contractor and various claims under the contract could not be disposed of earlier. The excess on the total Estimate is due to the additional expense incurred in respect of the elevation in order to meet the requirements of the freeholders, and to the cost of fittings, etc., being higher than expected.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	5,200	- -
		Excess	£.	1,287 11 3

The progress of the work did not permit of so large an expenditure to 31st March 1906 as had been anticipated when the Estimate for this year was framed. This involved an increased charge on 1906-7, arrears having to be made good.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	61,750	- -
		Balance	£.	5,235 8 -

The proportion of the total cost chargeable to this year was greater than had been anticipated when the Estimate was framed owing to the necessity for making good arrears due to progress during 1905-6 falling short of expectation.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	94,500	- -
		Balance	£.	93,930 19 1

The total cost was less than the Estimate. The charge in the year was also reduced owing to the expenditure defrayed during 1905-6 having proved greater than had been expected when the Estimate for 1906-7 was framed.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	4,800	- -
		Balance	£.	4,406 2 11

Remanet. The tender accepted was lower than had been estimated for.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	4,020	- -
		Balance	£.	3,524 12 3

The work could not be commenced as early as had been expected, as the consent of the Board of Education as interested in adjoining property had to be obtained, and delay was thereby occasioned.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	1,620	- -
		Balance	£.	324 - 1

The expenditure in the previous year was less than had been anticipated when this Estimate was framed, a corresponding increase in the year under notice being the result.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	75,530	- -
		Balance	£.	59,426 5 4

Remanet. The contract was taken at a lower price than had been anticipated.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	4,050	- -
		Balance	£.	3,448 12 4

Remanet. A low tender was accepted, hence the saving.	{			
		Total Estimate	£.	s. d.
		Expenditure to 31st March 1907	2,560	- -
		Balance	£.	2,078 - 10

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraph.	Total.		Unexpended.	Excess.
K. I.	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	76,490	35,780	112,270	69,254 9 9	52,030 7 11	9,014 17 8
	WORKS IN PROGRESS— <i>continued.</i>						
	<i>Country, England and Wales.</i>						
14	Ashford Station : New Sorting Office -	1,830	-	1,830	1,423 5 10	406 14 2	- -
16/05-6	Barry Docks : New Post Office - -	-	-	-	49 - 5	- -	49 - 5
15	Batley : New Post Office - - -	900	300	1,200	976 18 1	223 1 11	- -
16	Birkenhead : New Post Office - -	6,750	2,250	9,000	5,544 8 4	3,455 11 8	- -
17	Birmingham (Aston Manor) Post Office : Extension.	1,800	-	1,800	1,286 17 9	513 2 3	- -
19/05-6	Birmingham Post Office : Extension -	-	-	-	479 3 7	- -	479 3 7
18	Blackburn : New Post Office - - -	6,750	2,250	9,000	9,074 16 5	- -	74 16 5
20/05-6	Bootle : New Post Office - - -	-	-	-	55 3 11	- -	55 3 11
19	Boston : New Post Office - - -	4,500	1,500	6,000	4,819 18 -	1,180 2 -	- -
20	Bradford Post Office : Extension -	2,500	2,500	5,000	4,110 18 9	889 1 3	- -
21/05-6	Burnley : New Post Office - - -	-	-	-	- 8 4	- -	- 8 4
	Carried forward - - -	101,520	44,580	146,100	97,075 9 2	58,698 1 2	9,673 10 4

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

The progress made in the previous year was greater than had been anticipated when this Estimate was framed, the charge in 1906-7 being correspondingly reduced.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	132	6
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	446	2
The cost of this Service was less than had been estimated.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	162	18
There was delay in the commencement of this work owing to pressure of other Services, and progress was retarded by difficulties with the Corporation and by the inability of the contractor to obtain certain materials.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	11,513	18
The charge on the year was reduced owing to the fact that the expenditure up to 31st March 1906, proved to be greater than had been expected when this Vote was framed. There is also a saving on the total cost of the work.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	243	1
Remanet. The work was not wholly completed till after the close of the previous year. The saving on the total Estimate is due to the modification of the original scheme.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	1,274	12
Casual Variation	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	5,523	15
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	393	16
The erection of this building was not commenced as early as had been expected.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	3,728	14
Progress was retarded by difficulties experienced in obtaining glazed bricks and steel work.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Balance	£.	4,723	4
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	-	-
		Excess	£.	85	4

* In the statement for 1905-6 the expenditure was understated by £17, an item of that amount having been charged in error to K.III. 2T1, 1905-6 Birmingham Telephone Exchange—Rendering Cable Chamber fireproof.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.			
		Post.	Telegraph.	Total.		Unexpended.		Excess.	
		£.	£.	£.	£. s. d.	£. s. d.		£. s. d.	
K. I.	POST AND TELEGRAPH BUILDINGS— <i>cont.</i> Brought forward - - -	101,520	44,580	146,100	97,075 9 2	58,698 1 2		9,673 10 4	
	WORKS IN PROGRESS— <i>continued.</i> <i>Country, England and Wales—cont.</i>								
22/05-6	Burton-on-Trent : New Post Office -	-	-	-	4 7 8	-	-	4 7 8	
21	Buxton : New Post Office . . .	375	125	500	1,053 - 7	-	-	553 - 7	
22	Canterbury : New Post Office . .	3,750	1,250	5,000	3,711 12 3	1,288 7 9		-	-
23	Carmarthen : New Post Office . .	3,600	1,200	4,800	5,989 8 11	-	-	1,189 8 11	
24	Cheltenham Post Office : Enlargement	835	415	1,250	800 15 9	449 4 3		-	-
25	Croydon (East) Sorting Office : Extension.	350	-	350	21 14 10	328 5 2		-	-
26	Dorchester : New Post Office . .	3,030	1,520	4,550	3,566 3 9	983 16 3		-	-
27	Enfield : New Post Office . . .	3,410	1,140	4,550	4,489 1 7	60 18 5		-	-
28	Gloucester, George Street, Branch Post Office : Extension.	2,105	1,055	3,160	2,364 2 1	795 17 11		-	-
29	Guildford Post Office : Alterations -	2,790	1,860	4,650	2,294 17 8	2,355 2 4		-	-
	Carried forward . . .	121,765	53,145	174,910	121,370 14 3	64,959 13 3		11,420 7 6	

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS.—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.—*continued.*

OBSERVATIONS.

Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	11,500	-	-
			11,282	13	2
		Balance	£.	217	6 10
A revised scheme was adopted which increased the cost. The expenditure includes a payment of 125 <i>l</i> to the contractor in respect of compensation for loss incurred by delay, the work having been stopped pending the settlement of questions raised by the local authorities, and for extra expense incurred by him in regard to the measurement of the building necessitated by revision of the plans.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	4,800	-	-
			5,170	17	10
		Excess	£.	370	17 10
Progress was delayed pending the settlement of questions as to the provision of increased accommodation for telephone work and disputes as to rights of light with adjoining owners.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	10,300	-	-
			4,611	5	2
		Balance	£.	5,688	14 10
The work was pushed on in order to obviate the necessity for the continuance of the tenancy of the former office, and also to provide accommodation for the pressure of business at the Christmas season.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	7,160	-	-
			6,562	13	2
		Balance	£.	597	6 10
The accepted tender was low, and savings were effected in regard to the fittings.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	9,350	-	-
			7,602	19	9
		Balance	£.	1,747	- 3
The cost of heating was less than had been anticipated and the substitution of electric light for gas also reduced the charge on this Vote.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	5,350	-	-
			4,343	9	5
		Balance	£.	1,006	10 7
The progress of the work was not sufficient to admit of the expenditure of the full amount provided and a charge will therefore appear against the Vote for 1907-8. The tender was low and the cost of heating less than had been expected.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	8 050	-	-
			7,068	15	7
		Balance	£.	981	4 5
Casual Variation. The original scheme was extended and extra cost incurred on the foundations hence the increased charge.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	5,550	-	-
			5,892	1	1
		Excess	£.	342	1 1
The work was delayed pending the consideration of proposals for extending the basement.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	5,660	-	-
			5,021	12	-
		Balance	£.	638	8 -
The building could not be commenced as early as had been anticipated and it was found necessary to complete one portion to meet the pressure of Christmas business. This hindered progress with other parts of the work.					
	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	5,000	-	-
			2,384	17	8
		Balance	£.	2,615	2 4

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.		
		Post.	Telegraph.	Total.		Unexpended.	Excess.	
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	
	Brought forward - - -	121,765	53,145	174,910	121,370 14 3	64,959 13 3	11,420 7 6	
K. I.	WORKS IN PROGRESS— <i>continued.</i>							
	<i>Country, England and Wales—cont.</i>							
30	Hanley : New Post Office - - -	3,340	1,660	5,000	2,829 12 -	2,179 8 -	- - -	
31	Harrogate Post Office : Extension -	1,000	100	1,100	1,289 8 1	- - -	189 8 1	
32	Hull : New Post Office - - - -	13,500	4,500	18,000	13,026 7 6	4,973 12 6	- - -	
27/04-5	Ilford : New Post Office - - - -	-	-	-	- 8 7	- - -	- 8 7	
30/05-6	Ipswich Parcel Office : Enlargement -	-	-	-	129 19 2	- - -	129 19 2	
33	Kingston on Thames Post Office : Extension.	3,600	1,200	4,800	- - -	4,800 - - -	- - -	
34	Leeds, Hyde Park Corner : New Branch Post Office.	2,240	560	2,800	3,146 17 7	- - -	346 17 7	
32/05-6	Leeds, Marsh Lane : New Sorting Office.	-	-	-	2 4 6	- - -	2 4 6	
35	Leek : New Post Office - - - -	2,625	875	3,500	3,760 14 1	- - -	260 14 1	
34/05-6	Leicester Post Office : Extension	-	-	-	31 9 3	- - -	31 9 3	
	Carried forward - - -	148,070	62,040	210,110	145,578 15 -	76,912 13 9	12,381 8 9	

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

		£.	s.	d.
The saving is due to the acceptance of an exceptionally low tender.	Total Estimate - - - - -	14,000	-	-
	Expenditure to 31st March 1907 - -	11,527	2	6
	Balance - - - - £.	2,472	17	6
The work was delayed during the previous year owing to difficulty with the foundations, the result being to increase the charge on this year's Vote.	Total Estimate - - - - -	2,100	-	-
	Expenditure to 31st March 1907 - -	1,896	4	4
	Balance - - - - £.	203	15	8
Progress was less than had been expected owing to difficulty experienced in obtaining sufficient materials, and to the necessity for designing special foundations, due to the faulty nature of the ground.	Total Estimate - - - - -	58,000	-	-
	Expenditure to 31st March 1907 - -	20,994	1	2
	Balance - - - - £.	37,005	18	10
Remanet	Total Estimate - - - - -	5,550	-	-
	Expenditure to 31st March 1907 - -	5,222	9	8
	Balance - - - - £.	327	10	4
Remanet. Difficulties arose with the contractor which delayed the final settlement until after the close of the year 1905-6 in which provision had been made.	Total Estimate - - - - -	5,500	-	-
	Expenditure to 31st March 1907 - -	5,313	10	7
	Balance - - - - £.	186	9	5
Radical changes in the scheme, necessitating the preparation of fresh plans, prevented the work from being commenced during the year.	Total Estimate - - - - -	6,800	-	-
	Expenditure to 31st March 1907 - -	<i>Nil</i>	-	-
	Balance - - - - £.	6,800	-	-
Arrears, due to slow progress in 1905-6 had to be made good.	Total Estimate - - - - -	4,020	-	-
	Expenditure to 31st March 1907 - -	4,052	6	10
	Excess - - - - £.	32	6	10
Remanet	Total Estimate - - - - -	1,630	-	-
	Expenditure to 31st March 1907 - -	1,552	18	-
	Balance - - - - £.	127	2	-
The progress of this work was more rapid than had been anticipated.	Total Estimate - - - - -	5,450	-	-
	Expenditure to 31st March 1907 - -	4,500	19	10
	Balance - - - - £.	949	-	2
Remanet	Total Estimate - - - - -	23,400	-	-
	Expenditure to 31st March 1907 - -	17,468	15	3
	Balance - - - - £.	5,931	4	9

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.		
		Post.	Tele-graph.	Total.		Unexpended.	Excess.	
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.	
K. I.	Brought forward - - -	148,070	62,040	210,110	145,578 15 -	76,912 13 9	12,381 8 9	
	WORKS IN PROGRESS— <i>continued.</i>							
	Country, England and Wales— <i>cont.</i>							
35/05-6	Lichfield: New Post Office - - -	-	-	-	25 14 10	-	-	25 14 10
36/05-6	Lincoln: New Post Office - - -	-	-	-	222 18 -	-	-	222 18 -
36	Liverpool: New Northern District Post Office.	1,800	600	2,400	1,436 3 7	963 16 5	-	-
40/05-6	Liverpool, Seaforth: New Sorting Office.	-	-	-	- 3 6	-	-	- 3 6
37	Manchester Head Post Office; Alterations to Boiler House, etc.	625	625	1,250	1,588 10 6	-	-	338 10 6
38	Manchester, Quay Street: Engineer's Stores.	-	3,500	3,500	1,236 11 1	2,263 8 11	-	-
44/05-6	Middlesbrough: New Post Office	-	-	-	1 5 -	-	-	1 5 -
39	Newport (Mon.): New Post Office -	13,500	4,500	18,000	18,657 12 4	-	-	657 12 4
37/04-5	Oxford Post Office: Extension - -	-	-	-	- 17 7	-	-	- 17 7
45/05-6	Peterborough Post Office: Extension -	-	-	-	67 16 3	-	-	67 16 3
	Carried forward - - -	163,995	71,265	235,260	168,816 7 8	80,139 19 1	13,696 6 9	

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

		£.	s.	d.
Remanet	Total Estimate	5,200	-	-
	Expenditure to 31st March 1907	5,463	15	7
	Excess	£.	263	15 7

Remanet. Under the conditions of the Contract it was not possible to pay the balance due in respect of the heating work until after the close of the year 1905-6, the work not having been completed as early as anticipated.	Total Estimate	£.	11,150	-
	Expenditure to 31st March 1907	-	11,123	10 11
	Balance	£.	26	9 1

The proportion of the total expenditure defrayed to 31st March 1906, proved greater than had been anticipated when this Estimate was prepared. There is a saving on the Total Estimate due mainly to the acceptance of an exceptionally low tender.	Total Estimate	£.	11,400	-
	Expenditure to 31st March 1907	-	9,652	15 6
	Balance	£.	1,747	4 6

Remanet	Total Estimate	£.	1,550	-
	Expenditure to 31st March 1907	-	1,497	7 10
	Balance	£.	52	12 2

Great difficulty was experienced in carrying out this work. The soil was found to be calcined by the heat from the boilers and had to be replaced with concrete and much under-pinning of walls, &c., was necessary, hence the additional cost.	Total Estimate	£.	1,700	-
	Expenditure to 31st March 1907	-	2,215	5 -
	Excess	£.	515	5 -

Changes were effected in the scheme subsequent to the preparation of the Estimate, which had the effect of reducing the cost of the work.	Total Estimate	£.	21,000	-
	Expenditure to 31st March 1907	-	18,592	12 7
	Balance	£.	2,407	7 5

Remanet	Total Estimate	£.	4,880	-
	Expenditure to 31st March 1907	-	4,746	19 0
	Balance	£.	133	- 3

Casual Variation	Total Estimate	£.	31,000	-
	Expenditure to 31st March 1907	-	23,070	15 7
	Balance	£.	7,929	4 5

Remanet	Total Estimate	£.	8,460	-
	Expenditure to 31st March 1907	-	8,735	- 1
	Excess	£.	275	- 1

Remanet. The total cost was less than had been anticipated	Total Estimate	£.	11,000	-
	Expenditure to 31st March 1907	-	9,265	4 8
	Balance	£.	1,734	15 4

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraph.	Total.		Unexpended.	Excess.
	POST AND TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward. . .	163,995	71,265	235,260	168,816 7 8	80,139 19 1	13,696 6 9
K. I.	WORKS IN PROGRESS— <i>continued.</i>						
	<i>Country, England and Wales—cont.</i>						
40	Reading Station : Sorting Office . .	2,700	—	2,700	2,597 5 7	102 14 5	—
47/05-6	Richmond (Surrey) Post Office : Enlargement.	—	—	—	17 2 3	—	17 2 3
41	Rotherham : New Post Office . . .	3,750	1,250	5,000	6,378 5 6	—	1,378 5 6
42	Rugby Station Sorting Office : Extension.	1,430	—	1,430	1,010 15 8	419 4 4	—
43	St. Albans Station : Sorting Office .	3,100	—	3,100	2,720 19 4	379 — 8	—
44	Salisbury : New Post Office . . .	1,160	2,330	3,490	2,926 — 1	563 19 11	—
45	Sheffield, Attercliffe : New Sorting Office.	1,700	—	1,700	1,714 12 2	—	14 12 2
50/05-6	Shorncliffe Camp : New Post Office .	—	—	—	7 2 9	—	7 2 9
49/05-6	Southampton : New Head Telegraph and Branch Office.	—	—	—	5 5 1	—	5 5 1
46	Southend Post Office : Extension.	1,600	400	2,000	2,455 6 2	—	455 6 2
	Carried forward . . .	179,435	75,245	254,680	188,649 2 3	81,604 18 5	15,574 — 8

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Casual variation	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	3,210	-	-
		Balance	£.	57	13 11
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	4,767	8	11
		Balance	£.	292	11 1
The work was stopped during part of the previous year owing to the failure of the contractors, the expenditure on that year was consequently reduced, the result being a charge on 1906-7 in excess of that anticipated when the Estimate was framed.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	10,150	-	-
		Balance	£.	595	7 6
The work cost less than had been anticipated and the charge on the year was also reduced by the fact that the proportion of the total expenditure falling on 1905-6 was in excess of expectation when the Estimate was framed.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	1,681	-	-
		Balance	£.	287	7 7
Do. do. do.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	3,740	-	-
		Balance	£.	223	13 5
Progress was delayed by changes in the design and by bad weather.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	9,330	-	-
		Balance	£.	2,114	7 6
Casual variation	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	1,850	-	-
		Balance	£.	75	11 7
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	2,050	-	-
		Excess	£.	52	11 1
Remanet	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	20,800	-	-
		Excess	£.	404	7 8
Progress during 1905-6 was slower than had been anticipated when the Estimate for this year was prepared, an increased charge on the latter being the result; additional requirements have also had to be met.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	2,250	-	-
		Excess	£.	237	- 3

* In the Statement for 1905-6 the expenditure was overstated by £59. See note on K.I., 7, Cricklewood New Sorting Office.

CLASS I.—continued.

VOTE 8.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS—cont.	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	179,435	75,245	254,680	188,649 2 3	81,604 18 5	15,574 - 8
K. I.	WORKS IN PROGRESS—cont.						
	Country, England and Wales—cont.						
47	Sutton : New Post Office - - -	4,050	1,350	5,400	4,594 14 10	805 5 2	- -
48	Warrington : New Post Office - -	6,000	3,000	9,000	6,270 19 8	2,729 2 4	- -
48/00-1	West Hartlepool : New Post Office -	-	-	-	5 2 -	- -	5 2 -
49	Weymouth : New Post Office - -	3,750	1,250	5,000	4,657 2 3	342 17 9	- -
53/05-6	Wisbech Post Office : Extension -	-	-	-	3 11 8	- -	3 11 8
50	Worcester Post Office : Extension -	3,500	1,160	4,660	2,652 19 5	2,007 - 7	- -
	Scotland.						
51	Aberdeen Post Office : Extension -	8,550	2,850	11,400	14,932 10 11	- -	3,532 10 11
56/05-6	Airdrie : New Post Office - - -	-	-	-	33 10 2	- -	33 10 2
52	Ayr Post Office : Extension - - -	1,800	600	2,400	1,902 9 7	497 10 5	- -
53	Crieff : New Post Office - - -	2,400	800	3,200	2,404 10 6	795 9 6	- -
	Carried forward - - -	209,485	86,255	295,740	226,106 13 3	88,782 2 2	19,148 15 5

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Better progress was made in 1905-6 than had been expected when the Estimate for this year was framed, this reduced the charge on the latter; there is also a saving on the total cost.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	6,400	-	-
	Balance	-	-	-	6,100	1	9
Progress was less rapid than had been anticipated: much delay occurred in obtaining steel work and glazed brick.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	15,900	-	-
	Balance	-	-	-	6,657	-	4
Remanet	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	10,500	-	-
	Excess	-	-	-	11,236	19	1
Casual Variation	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	9,000	-	-
	Balance	-	-	-	8,399	7	8
Remanet	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	1,730	-	-
	Balance	-	-	-	1,669	13	2
Delay was caused by the occupation of a portion of the extension by the Post Office during the Christmas season.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	5,160	-	-
	Balance	-	-	-	2,735	2	2
Owing to the slow progress made during the year 1905-6, expenditure, which it had been expected when the Estimate was framed would have fallen upon that year, became chargeable to the year 1906-7.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	52,400	-	-
	Balance	-	-	-	52,152	11	2
Remanet	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	3,600	-	-
	Excess	-	-	-	3,801	2	1
The work had to be carried out in sections to meet the exigencies of the Post Office business: this caused the expenditure for the year to be curtailed.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	2,850	-	-
	Balance	-	-	-	1,907	15	10
The operations were hindered by difficulties experienced in connection with the removal of an outside staircase forming part of the adjoining property, and by modifications of the plans to meet the views of the Post Office.	Total Estimate	-	-	-	£.	s.	d.
	Expenditure to 31st March 1907	-	-	-	4,640	7	11
	Balance	-	-	-	459	12	1

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	209,485	86,255	295,740	226,106 13 3	88,782 2 2	19,148 15 5
K. I.	WORKS IN PROGRESS— <i>continued.</i>						
	<i>Scotland—cont.</i>						
54	Falkirk Post Office : Extension . . .	935	315	1,250	789 13 2	460 6 10	- -
55	Glasgow : New Post Office . . .	15,750	5,250	21,000	13,437 17 8	7,562 2 4	- -
60/05-6	Hawick Post Office : Alterations and additions.	-	-	-	114 4 8	- -	114 4 8
56	Montrose : New Post Office . . .	3,750	1,250	5,000	3,922 11 8	1,077 8 4	- -
57	North Berwick : New Post Office . . .	2,385	795	3,180	2,791 5 7	388 14 5	- -
58	St. Andrews : New Post Office . . .	2,475	825	3,300	2,178 16 4	1,121 3 8	- -
K. II.	PROPOSED WORKS.						
	<i>London District.</i>						
1	Palmer's Green : New Sorting Office . . .	2,250	-	2,250	1,956 9 6	293 10 6	- -
14/03-4	Savings Bank, West Kensington : New Workshops.	-	-	-	3 13 -	- - -	3 13 -
2	Tottenham : New Sorting Office . . .	3,555	-	3,555	2,738 17 8	816 2 4	- - -
	Carried forward . . .	240,585	94,690	335,275	254,040 2 6	100,501 10 7	19,266 13 1

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

Progress was delayed pending decision as to certain modification in and additions to the extension scheme.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	2,100	-	-
	Balance	1,307	7	5
Progress was delayed by exceptionally bad weather	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	95,500	-	-
	Balance	72,108	15	9
Remanet. The accounts could not be finally disposed of as early as had been anticipated.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,000	-	-
	Balance	2,859	18	8
Adverse weather conditions and delays, consequent upon the work of the Post Office Engineering Department being in arrears, retarded the operations.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	5,850	-	-
	Balance	4,812	12	9
Progress was less rapid than had been anticipated	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,480	-	-
	Balance	2,791	13	1
Delay in the final approval of the plans and subsequent pressure of work prevented this service being put in hand as early as had been expected.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,600	-	-
	Balance	2,180	-	4
Progress was slower than had been anticipated	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	2,250	-	-
	Balance	1,956	9	6
Remanet. The excess on the total Estimate is due to a revision of apportionment of the cost of the building as between this Vote and Savings Bank Services.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	1,300	-	-
	Excess	1,709	1	1
This Service was carried out for considerably less than had at first been estimated: the tender for the building was exceptionally favourable.	Total Estimate	£.	s.	d.
	Expenditure to 31st March 1907	3,555	-	-
	Balance	2,806	17	-

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£. s. d.	£. s. d.	£. s. d.
K. II.	Brought forward - -	240,585	94,690	335,275	254,040 2 6	100,501 10 7	19,266 13 1
	PROPOSED WORKS— <i>continued.</i>						
	<i>Country, England and Wales.</i>						
3	Bolton Post Office: Alterations - -	1,000	1,000	2,000	- - -	2,000 - -	- - -
4	Chelmsford: New Post Office - -	3,000	1,000	4,000	360 4 9	3,639 15 3	- - -
5	Derby: New Sorting Office - -	2,000	-	2,000	2,183 18 7	- - -	183 18 7
6	Dewsbury: New Post Office - -	4,500	1,500	6,000	1,961 7 10	4,038 12 2	- - -
7	Wellingborough: New Post Office -	2,250	750	3,000	127 5 3	2,872 14 9	- - -
8	Wrexham Post Office: Additions -	2,475	825	3,300	1,481 16 2	1,818 3 10	- - -
K. III.	MINOR AND UNFORESEEN WORKS.						
1	<i>London District.</i>						
	Works and Alterations of an Unforeseen or Minor Character.	8,250	2,750	11,000	42,346 10 5	- - -	31,346 10 5
		£. s. d.					
	Minor Works - - -	3,963 13 1					
	Unforeseen Works viz.:						
	Balham Sorting Office: Enlargement.	891 7 11					
	Cannon Street 101. E.C. Branch Post Office: Alteration of fittings.	96 13 3					
	Catford Sorting Office: Extension.	599 2 6					
	Central Telegraph Office: Alterations.	69 10 6					
	Carried forward	5,620 7 3					
	Carried forward to page 90	264 060	102 515	366 575	302,501 5 6	114,870 16 7	50,797 2 1

For Vote, *see above.*For Total, *see above.*

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

OBSERVATIONS.

This work was postponed pending the consideration of a scheme for the erection of a new office.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	2,000	-
		Balance	£.	2,000	-
The plans were not finally approved till late in the year. A Re-vote is included in the Estimates for 1907-8.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	8,070	-
		Balance	£.	360	4 9
Casual Variation	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	4,400	-
		Balance	£.	2,183	18 7
The work could not be commenced as early as had been expected, various questions as to boundaries and requirements by the Corporation having first to be settled.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	9,210	-
		Balance	£.	2,000	7 10
The erection of this building could not be commenced as early as had been intended, owing to delay in the final settlement of the plans. A Re-vote will be found included in the Estimates for 1907-8.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	4,000	-
		Balance	£.	127	5 3
There was unavoidable delay in commencing this work and progress was less rapid than had been anticipated.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	3,300	-
		Balance	£.	1,481	16 2
The business of the office had outgrown the accommodation and it was necessary to enlarge the building to afford the requisite relief.	{	Total Estimate	£.	s.	d.
		Expenditure to 31st March 1907	-	3,300	-
		Balance	£.	1,818	3 10
Required to meet the demands of business		Expenditure to 31st March 1907	£.	s.	d.
				126	5 4
The continued growth of business rendered increased accommodation imperative. The building has been extended over a vacant portion of the original site. Provision for further expenditure has been made in the Estimates for 1907-8.					
Remanet		Expenditure to 31st March 1907	£.	s.	d.
				563	5 9

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graph.	Total.		Unexpended.	Excess.
K. III.	MINOR & UNFORESEEN WORKS— <i>cont.</i>						
1	<i>London—cont.</i>						
	£. s. d.						
	Brought forward - - -	5,620	7	3			
	Central Telegraph Office: Re-arrangement of Telephone Telegram Room.	245	-	-			
	Central Telegraph Office: Construction of Re- volving door.	111	9	8			
	Chingford: New Sorting Office.	26	17	1			
	General Post Office Buildings: Drinking Water Supply.	892	4	7			
	General Post Office: Additional Accom- modation for Foreign Sorting Work.	2,369	8	1			
	General Post Office, South: Improvement of Ventilation.	138	-	10			
	General Post Office, South: Measures for the Protection against fire.	2,407	2	8			
		For Vote, <i>see</i> page 84.				For Total, <i>see</i> page 84.	
	General Post Office, West: Alterations in Basement.	51	16	8			
	General Post Office, West: Prevention of danger from fire in connection with the Telegraph System.	22	17	5			
	Greenwich: New Sort- ing Office.	2,171	3	9			
	Hendon: New Sorting Office.	763	10	7			
	Holloway Telegraph Factory: Alteration of fittings, etc.	60	4	8			
	Kilburn High Road Branch Post Office: Adaptations, fittings, etc.	32	9	3			
	Carried forward - - -	14,912	12	6			

CLASS I.—continued.

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

The Telegram Delivery arrangements were not altogether suitable, and structural alterations were therefore carried out in order to expedite the transaction of business.

A revolving door has been fixed in order to obviate the draughts constantly complained of.

Preliminary expenditure. Provision for the Service will be found in the Estimates for 1907-8.

The water was formerly delivered into tanks from which the supplies were drawn as required. Complaints were made that in summer the water was frequently warm and unpalatable owing to the exposed position of the tanks, and to obviate this complaint, as also on general sanitary grounds, it was thought desirable to arrange for a supply direct from the mains.

The growth of the Foreign Sorting Work rendered the provision of increased accommodation a matter of urgency. The need has been met by a rearrangement and removal of various branches, necessitating structural alterations, extra fittings, the provision of hand-lifts, etc.

The ventilation was defective and electric fans were fitted in order to put matters on a satisfactory footing.

Special and extensive measures of protection against the risk of fire were deemed necessary in view of the large and valuable telephonic installation in the building which contains the Central Telephone Exchange. Provision for further expenditure will be found in the Estimates for 1907-8.

In order that electrically-driven pneumatic pumps might be experimentally installed various alterations had to be made in the basement of the building.

[illegible]

The former office was too small to suffice any longer for the rapidly growing needs of the district. A suitable site has been acquired, and the erection of a new office proceeded with. Provision is made in the Estimates for 1907-8 for further expenditure.

Expenditure to 31st March 1907 . . .	£.	s.	d.
	2,179	19	6

The former Sorting Office was insufficient for the requirements of the growing business, and other premises have therefore been purchased and adapted for official use.		Expenditure to 31st March 1907 -	£.	s.	d.
			768	12	8

Remanet	£.	s.	d.
Expenditure to 31st March 1907	205	7	4

Remanet	£.	s.	d.
	616	2	11

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS.—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
K. III.	MINOR & UNFORESEEN WORKS— <i>cont.</i>						
1	London— <i>cont.</i>						
	Brought forward - -	14,912	12	6			
	King's Cross Railway Station: Erection of Store Hut.	5	18	7			
	Leicester Square, Branch Post Office: Additional Accommodation.	124	10	7			
	Lewisham Sorting Office: Extension	677	15	7			
	Mill Hill: New Sorting Office.	652	11	6			
	Mount Pleasant, Block D: Additional Storage Accommodation.	176	15	2			
	Mount Pleasant General Factory: Erection of Permanent Shelters.	236	19	3			
	Mount Pleasant, Inland Section: Structural Works in connection with Electric Lift.	1	4	11			
		For Vote, <i>see</i> page 84.				For Total, <i>see</i> page 84.	
	Mount Pleasant Letter Sorting Office: Asphalt Paving.	462	8	11			
	Mount Pleasant Parcel Sorting Office: Improvement of Ventilation.	224	8	2			
	Mount Pleasant Parcel Sorting Office: New Sorting Tables.	185	8	2			
	Mount Pleasant Sorting Office: Widening Platforms.	365	1	1			
	North-Western District Post Office: Temporary Accommodation for Sorting.	203	4	2			
	Paddington District Post Office: Enlargement.	23,002	19	9			
	St. James Street Branch Post Office: Fittings.	25	5	10			
	Carried forward - £	41,257	4	2			

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

Remanet	£.	s.	d.
Expenditure to 31st March 1907 -	111	19	5

The Public Office was congested, owing partly to the growth of the work and partly to the installation of a Telephone Cabinet. Increased accommodation has been provided by taking possession of some rooms formerly sublet, and adapting them for official use.

To provide relief for the continued extension of business, additions to the premises have been made by building over a spare portion of the site. Provision has been made in the Estimates for 1907-8 for further expenditure.

The sorting work was formerly carried out in premises hired from the Railway Company, but the growth of business rendered the accommodation inadequate, and a site was therefore acquired, and the erection of a Crown building commenced thereon. Provision for further expenditure is made in the Estimates for 1907-8.

The storage accommodation was insufficient.

These sheds were erected to give permanent shelter to the men employed on rough work in the yard, for whom temporary shelter only had been previously available.

Preliminary expenditure.

The yard was formerly paved with granite setts which proved extremely noisy and difficult to keep thoroughly cleansed. Extensive repairs were needed and it was considered desirable to substitute asphalt for the existing paving.

The ventilating arrangements were inadequate and subject of complaint. Lantern lights and swing sashes were fixed to remedy the defects.

Required to replace tables worn out.

The existing wooden platforms were insufficient and badly in need of repair. They have been replaced by wider platforms paved with asphalt.

Additional accommodation was urgently needed and temporary measures of relief have been adopted pending the adoption of a scheme for the permanent enlargement of the office.

The enlargement of this office was urgently called for. Provision for further expenditure is included in the Estimates for 1907-8.

Remanet	£.	s.	d.
Expenditure to 31st March 1907 . . .	342	18	4

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.			BALANCE.		
		Post.	Telegraph.	Total.				Unexpended.	Excess.	
K. III. 1	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£.	£.	s.	d.	£	s.	d.
	Brought forward from page 84	264,060	102,515	366,575	302,501	5	6	114,870	16	7
	MINOR & UNFORESEEN WORKS— <i>cont.</i>									
	<i>London—cont.</i>									
	£. s. d.									
	Brought forward -	41,257	4	2						
	Southampton Street Pen- tonville, New Store : Alterations, etc.	-	8	-						
	Stratford Engineer's Office : Alterations, etc.	416	9	2						
	Threadneedle Street, Branch Post Office : Sanitary Alterations.	122	13	6						
		For Vote, <i>see</i> page 84.						For Total, <i>see</i> page 84.		
	Wandswoth Superin- tending Engineer's Offices : Expenses of Removal, etc.	450	15	5						
	Westbourne Grove Branch Post Office : Improvement of Heat- ing arrangements.	89	14	2						
	Western District: New Post Office.	9	6	-						
	2 <i>Country, England and Wales.</i>									
	WORKS AND ALTERATIONS OF AN UNFORESEEN OR MINOR CHARACTER.	8,365	2,790	11,155	20,468	14	2	-	-	9,313 14 2
	Minor Works -	£. s. d.								
		5,102	7	10						
	Unforeseen Works, viz. :—									
	Aylesbury Head Post Office: Alterations, etc.	139	1	11						
	Bedford Head Post Of- fice: Improvement of Heating, Lighting, etc.	165	19	4						
		For Vote, <i>see</i> above.						For Total, <i>see</i> above.		
	Birkenhead (Seacombe) Sorting Office: Addi- tional Fittings.	162	13	9						
	Birmingham (Bingley Hall): Works in con- nection with Christ- mas pressure (1906-7).	259	19	5						
	Birmingham (Edgbaston) Branch Post Office : Fittings.	88	-	9						
	Carried forward -	5,918	3	-						
	Carried to page 98	272,425	105,305	377,730	322,969	19	8	114,870	16	7
								60,110	16	3

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS.—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.—continued.

OBSERVATIONS.

	£.	s.	d.
Remanet 	Expenditure to 31st March 1907 . . .	561	5 3

In consequence of a rearrangement of Engineering Districts it became necessary to provide accommodation for a Sectional Engineer and Staff at Stratford. Premises were accordingly taken on lease and adapted for official use.

The sanitary arrangements were defective and measures had to be taken to put them into a more satisfactory condition.

In consequence of the reorganisation of the Staff the headquarters of the Superintending Engineer of the Southern District have been removed to Wandsworth, necessitating expenditure in connection with fittings and structural alterations, etc.

The heating arrangements were unsatisfactory ; fireplaces have been introduced and the chimney stack raised.	} Expenditure to 31st March 1907 -	£.	s.	d.
- 94 12 -				

Preliminary Expenditure	-	-	.	.	-	-	-	-	Expenditure to 31st March 1907 -	£. s. d. 22 9 4
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Various alterations were necessary to provide increased accommodation for the telegraph messengers.

The heating and lighting arrangements were defective. Improvements have been carried out and the ventilation has also received attention.

The Sorting Office had become too small for the work. The landlord agreed to enlarge the premises, the rent being correspondingly increased, and expenditure has been incurred in connection with their fitting-up.

Provision for the special pressure at Christmas has always to be made.

Required to meet increased business.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
K. III.	MINOR & UNFORESEEN WORKS— <i>cont.</i>						
2	Country, England and Wales— <i>cont.</i>						
		<i>£. s. d.</i>					
	Brought forward - -	5,918	3	-			
	Birmingham Head Post Office: Improvement of Accommodation for Sorting, etc.	960	14	5			
	Birmingham Head Post Office: Works in connection with Christmas pressure (1906-7).	98	11	8			
	Birmingham Head Post Office: Works in connection with Christmas pressure (1905-6).	14	19	-			
	Birmingham Telephone Exchange: Rendering the Cable Chamber Fireproof.	112	8	11			
	Brighton: Enlargement of Telephone Room.	56	4	-			
	Bristol: Erection of Temporary Premises during Rebuilding of Head Post Office.	2,261	13	9			
		For Vote, see page 90.				For Total, see page 90.	
	Bristol Head Post Office: Alterations.	271	7	7			
	Bolton Post Office: Alterations.	69	19	1			
	Bristol: Works in connection with Christmas pressure (1906-7).	149	-	3			
	Bristol, Weare Street: Works in connection with Christmas pressure (1905-6).	44	8	10			
	Bristol, Welsh Back: Works in connection with Christmas pressure (1906-7).	170	10	5			
	Cardiff: Adaption of "Old Custom House" for use of Superintending Engineer.	345	11	7			
	Chesham Post Office: Alterations.	1,163	13	4			
	Carried forward - £	11,637	5	10			

CLASS I.—continued.

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

Certain rooms formerly occupied by the Engineering Department on the removal of that Staff to other quarters were adapted and fitted for sorting purposes. At the same time extensive sanitary improvements were carried out, the accommodation in that respect having proved very inadequate.

Due to the special exigencies of the Christmas season.

Remanet	.	.	.	.	.	.	.	.	.	.	.		Expenditure to 31st March 1907 -	£.	s.	d.
														101	10	11

The Cable Chamber had to be rendered fireproof before the	{	Expenditure to 31st March 1907 -	-	£.	s.	d.
Switch Room apparatus could be fixed.						
						*218 4 9

	£.	s.	d.
Remanet			
Expenditure to 31st March 1907 -	115	8	10

It was necessary to provide accommodation for the business of the Office during the time occupied by the rebuilding of the Head Post Office. A temporary wooden building was therefore erected in time to be available for the special needs of the Christmas season.

The cooking and dining room accommodation was in urgent need of remodelling and various alterations have been carried out in order to remedy the defects which formed the subject of complaint.

The sanitary arrangements were inadequate and alterations and improvements have been carried out.

Such pressure has always to be specially met.

Remanet	£.	s.	d.
Expenditure to 31st March 1907 - .	247	15	10

The pressure of Christmas business has always to be specially provided for.

The Customs Department only requiring the use of a small portion of the building, the remainder has been adapted for use by the Post Office Engineering Department.

The freehold of the property formerly held on lease has been acquired and alterations and enlargements carried out in order to afford adequate accommodation for the growing business of the office.

* In the statement of 1905-6 the expenditure was overstated by 17l. See note on K. I. 19/05-6 Birmingham Post Office Extension.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section:	DESCRIPTION.	Vote.			EXPENDI- TURE.	BALANCE.	
		Post.	Tele- graph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
K. III.	MINOR & UNFORESEEN WORKS— <i>cont.</i>						
2	<i>Country, England and Wales—cont.</i>						
	<i>£. s. d.</i>						
	Brought forward -	11,637	5	10			
	Coventry Head Post Office: New Covered Loading Platform, etc.	236	9	2			
	Cromer Post Office: Alterations.	511	4	1			
	Derby, Midland Road Post Office: Fittings.	14	11	-			
	Droitwich: New Post Office.	616	12	3			
	Epsom Post Office: Alterations.	273	13	2			
	Hartlepool Post Office: Improvements.	112	15	7			
	Leeds (Chapelton) Branch Post Office: Extension.	847	9	-			
	Leeds, Market Buildings: New Branch Post Office.	144	3	4	For Vote, see page 90.	For Total, see page 90.	
	Lincoln Station Sorting Office: Enlargement.	18	12	7			
	Liverpool Head Post Office: Works in connection with Christmas pressure (1905-6).	15	4	-			
	Lowestoft Repeater Station: Enlargement.	2	-	-			
	Manchester Head Post Office: Extension of Telephone Room, etc.	425	3	4			
	Manchester Head Post Office: Structural Work in connection with Electric Lift.	2	10	8			
	Manchester, Newton Street: New Sorting Office, and Branch Post Office.	784	-	-			
	Carried forward - - £	15,641	14	-			

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

The mail vans were formerly loaded and unloaded in the open yard, no protection from the weather being available. This practice was attended with much inconvenience and discomfort to the Staff: covered platforms have therefore been provided and other alterations carried out.

Increased accommodation was required for Sorting and Engineering purposes, and the Public Office was not suitable for modern requirements. These alterations were designed to remedy these defects.

Remanet	.	.	.	.	.	.	.	.	.	.	.	Expenditure to 31st March 1907	.	.	105	6	7
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The former premises were unsatisfactory and inadequate to meet the growing business. A site for a new office was therefore acquired and building operations commenced: provision for further expenditure has been included in the Estimates for 1907-8.	Expenditure to 31st March 1907 -	£.	s.	d.
		634	16	9

Various alterations had to be carried out in order to improve the accommodation.

More space was needed for Sorting work, and alterations have therefore been carried out with that object.

The building has been extended to meet the demands caused by the continuous growth of the work. Provisions for further expenditure will be found in the Estimates for 1907-8.

A new Office has been opened at the Leeds Market in response to public demand: the premises have been taken on lease, and expenditure incurred on adapting and fitting up.

Remanet	£.	s. d.
Expenditure to 31st March 1907	131	2 7

[illegible][illegible]

Alterations had to be made to provide accommodation for the Staff, rendered necessary by increase in the work.

	£.	s.	d.
Remanet		277	19 8
Expenditure to 31st March 1907			

The question of providing additional accommodation had engaged attention for some time, but the great value of property which would have had to be acquired for extension purposes prevented any definite steps being taken. A suitable property having, however, come into the market, a site has been secured on which the erection of a new Sorting Office has been commenced; this will afford relief to the Head Office. Provision for further expenditure will be found in the Estimates for 1907-8.

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Tele-graph.	Total.		Unexpended.	Excess.
K. III.	POST & TELEGRAPH BUILDINGS— <i>cont.</i>						
	MINOR & UNFORESEEN WORKS— <i>cont.</i>						
2	Country, England and Wales— <i>cont.</i>						
	£.s.d.						
	Brought forward - - -	15,641	14	-			
	Manchester, Royal Exchange, Branch Post Office : Fittings, etc.	11	5	8			
	Manchester : Works in connection with Christmas pressure (1906-7).	105	12	10			
	Nottingham Head Post Office : Enlargement.	181	4	3			
	Nottingham : Construction of Fireproof Chambers, etc.	9	7	8			
	Oldham Post Office : Alterations.	2	12	9			
	Plymouth Station Sorting Office: Enlargment, etc.	270	9	10			
	Richmond Telephone Exchange : Enlargement.	230	14	10			
	Rochdale Head Post Office : Improvements.	4	3	9			
	Rochester Head Post Office : Enlargement, etc.	150	9	4			
	St. Albans Head Post Office : Alterations.	269	3	7	For Vote, see page 90.	For Total, see page 90.	
	Sheffield : New Head Post Office.	16	12	10			
	Shrewsbury Head Post Office : Alterations.	792	5	11			
	Shrewsbury Sorting Office: Alterations.	295	19	5			
	Southampton : Temporary Sorting Office.	432	10	-			
	South Shields Post Office : Construction of Fireproof Chamber.	6	15	-			
	Stroud Post Office : Improvement of Accommodation.	588	13	7			
	Tunbridge Wells Head Post Office : Additional Accommodation.	90	3	2			
	Twickenham : New Post Office.	915	14	2			
	Carried forward -	20,015	12	7			

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

	£.	s.	d.
Remanet	-	-	-
Expenditure to 31st March 1907	-	158	1 8

Due to the special requirements of the Christmas season.

Rendered necessary by the growth of business. Provision for the Service will be found in the Estimates for 1907-8.

Remanet	£.	<i>s.</i>	<i>d.</i>
.	.	.	.
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Expenditure to 31st March 1907	-	-	-
	117	12	5

Alterations had to be carried out in order to provide increased accommodation for Telephone work.

Owing to the general growth of business, and more especially to a change in the method of dealing with night mail parcels for Devonport, which are now dealt with at Plymouth, additional accommodation had to be provided. This has been accomplished by leasing a strip of ground adjacent to the office and extending the premises thereon.

Owing to a redistribution of work and the general increase of business, additional accommodation had become a necessity.

Remanet	Expenditure to 31st March 1967	£.	s.	d.
		531	7	2

[illegible]

The growth of the work rendered the provision of increased accommodation necessary; the premises have therefore been altered in order to afford the needed relief.

Remanet	£.	s.	d.
Expenditure to 31st March 1907	245	3	-

The accommodation was insufficient. Some of the Staff have been removed to the Sorting Office, and the rooms thus set free have been altered and adapted for use by other portions of the Staff. Provision will be found in the Estimates for 1907-8 for further expenditure.

To afford relief to the Head Office, the Town Postmen have been removed to the Sorting Office near Shrewsbury Station, and various alterations have been carried out to fit the building for their use.

A temporary Sorting Office had to be erected to accommodate the Staff formerly housed in certain old buildings, as the premises were required for demolition in connection with the extension of the Post Office.

Remanet	£.	s.	d.
Expenditure to 31st March 1907	208	-	0

	£. s. d.
The accommodation was insufficient for the needs of the Office. Expenditure to 31st March 1907	758 19 9

The Sorting Office required to be enlarged owing to the increased demands of business.

Provision for this Service will be found included in the Estimates for 1907-8. In view of the urgent necessity for pushing forward the building in order that it might be ready for occupation on the termination of the tenancy of the old offices, operations were begun during the year now under notice.

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS.—*continued.*STATEMENT OF EXPENDITURE FOR NEW WORKS.—*continued.*

Section.	DESCRIPTION.	Vote.			EXPENDITURE.	BALANCE.	
		Post.	Telegraph.	Total.		Unexpended.	Excess.
	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£.	£.	£	£. s. d.	£. s. d.	£. s. d.
K. III.	Brought forward from page 90 - -	272,425	105,305	377,730	322,969 19 8	114,870 16 7	60,110 16 3
2	MINOR AND UNFORESEEN WORKS— <i>cont.</i>						
	<i>Country, England and Wales—cont.</i>						
	£. s. d.						
	Brought forward -	20,015 12 7					
	Watford Post Office: Improvement of Accommodation.	384 9 4					
	Wolverhampton Head Post Office: Construction of a Fireproof Chamber.	68 12 3					
		For Vote, see page 90.				For Total, see page 90.	
3	<i>Scotland.</i>						
	WORKS AND ALTERATIONS OF AN UNFORESEEN OR MINOR CHARACTER.	1,705	565	2,270	4,016 19 11	- -	1,746 19 11
	£. s. d.						
	Minor Works - - -	1,109 15 -					
	Unforeseen Works, viz.:						
	Coatbridge Post Office: Improvement of Sanitary Accommodation.	212 8 10					
	Edinburgh Post Office: Extension.	670 13 9					
	Edinburgh, Roseburn Post Office: New Roadway.	375 15 0					
	Glasgow, General Post Office: Alterations.	3 5 -					
		For Vote, see above.				For Total, see above.	
	Glasgow General Post Office: Rendering the Top Floor Fireproof.	150 - -					
	Glasgow General Post Office: Works in connection with Christmas pressure (1906-7.)	129 6 9					
	Glasgow General Post Office: Work in connection with Christmas pressure (1905-6.)	1 - -					
	Glasgow, Waterloo Street: Work in connection with Christmas pressure (1906-7.)	78 9 1					
	Carried forward - -	2,730 13 5					
	Carried forward - - -	274,130	105,870	380,000	326,986 19 7	114,870 16 7	61,857 16 2

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS—continued.

OBSERVATIONS.

Alterations and enlargements had to be carried out to meet the need for more accommodation caused by the continuous growth of the work.

This was required in connection with the Telephone work.

The sanitary accommodation was insufficient for the Staff and unsatisfactory in respect of ventilation. Steps have accordingly been taken to provide proper accommodation.

Improved accommodation was urgently needed. Provision for further expenditure will be found included in the Estimates for 1907-8.

The roadway was dangerously narrow, there being insufficient room for carts to pass or turn.

Preliminary expenditure.

This work was undertaken with a view to the greater security of the building generally, and more especially to safeguard the telephonic system. Provision for further expenditure will be found in the Estimates for 1907-8.

Such pressure has always to be provided for.

Remanet	£.	s.	d.
Expenditure to 31st March 1907	211	4	3

Due to the special exigencies of Christmas business.

CLASS I.—continued.

VOTE 8.—REVENUE BUILDINGS—continued.

STATEMENT OF EXPENDITURE FOR NEW WORKS— continued.

Section.	DESCRIPTION	Vote.			EXPENDI- TURE.	BALANCE.		
		Post.	Tele- graphs.	Total.		Unexpended.	Excess.	
K. III. 3	POST & TELEGRAPH BUILDINGS— <i>cont.</i>	£	£	£	£ s. d.	£ s. d.	£ s. d.	
	Brought forward - - -	274,130	105,870	380,000	326,986 19 7	114,870 16 7	61,857 16 2	
	MINOR & UNFORESEEN WORKS— <i>cont.</i>	}				}		
	<i>Scotland</i> — <i>cont.</i>							
	£. s. d.							
	Brought forward - - -							2,730 13 5
	Glasgow, St. Enoch's Square Branch Post Office : Fittings, etc.							161 15 5
	Helensburgh Post Office: Alterations.							506 4 11
	Kilmarnock : New Head Post Office.							499 14 4
	Stornoway : New Post Office.							118 11 10
	274,130	105,870	380,000	326,986 19 7	114,870 16 7	61,857 16 2		
Net Saving - - - £. 53,013 - 5								

His Majesty's Office of Works, etc.,
28 November 1907.

CLASS I.—*continued.*

VOTE 8.—REVENUE BUILDINGS—*continued.*

STATEMENT OF EXPENDITURE FOR NEW WORKS.—continued.

OBSERVATIONS.

emanet	Expenditure to 31st March 1907		£.	s.	d.
			416	-	1

the accommodation was inadequate and the sanitary arrangements unsatisfactory. Various alterations have been effected to remedy these defects.	} Expenditure to 31st March 1907	-	-	£.	s.	d.

provision for this Service will be found in the Estimates from 1907-8. The work had to be put in hand before the close of the year now under notice in order that the building might be ready for occupation by the date of the expiration of the lease of the existing Office.

he former Office was situated in a low-lying part of the town and amidst very insanitary surrounding-. There has been constant sickness amongst the Staff and removal of the Office to a healthier neighbourhood was urgently called for. A suitable site has been acquired and building operations commenced thereon ; provision for the completion of the Service has been made in the Estimates for 1907-8.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued*:

VOTE 8.

REVENUE BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A, C D, L, M, and N.
- New Works. Sub-Heads A, F, K, & O. 2. A Statement of Expenditure included under Sub-Heads A, F, K and O is appended to the Account. The expenditure upon works for which there was no provision in the Estimate, and upon works in excess of the sums provided, has been sanctioned by the Treasury in all necessary cases.
- Sub-Head F: Revenue Buildings, New Works. 3. Under Sub-Head F, "Inland Revenue Buildings," no expenditure is recorded in respect of Item 6, "Telegraph Street, Provision of Electric Lift," for which 680*l.* was provided, and there is a saving of 417*l.* under F 11, "Southampton, Erection of New Offices;" whilst expenditure has been incurred for the following services for which no provision was made:—
"Duchy House, Adaptation, &c." (805*l.*) and "Somerset House, Stamping Department, Space for Machinery" (364*l.*)
- Sub-Heads K and O: Post Office & Telegraph Buildings. 4. Under Sub-Heads K and O, "Post Office and Telegraph Buildings," the amount of under-expenditure shown at the end of the "New Works, &c.," statement on page 100 is 114,870*l.* 16*s.* 7*d.* and the amount of excesses 61,857*l.* 16*s.* 2*d.*, making a net under-expenditure of 53,013*l.* -*s.* 5*d.*
- Specified Works: Savings and Excesses. 5. The following are some of the most noticeable instances of variation between the sums granted for the year for "Works in Progress" and "Proposed New Works," and the actual expenditure:—

<i>Savings.</i>		<i>Grant.</i>		<i>Under-expended.</i>	
<i>Works in Progress.</i>		£.	<i>s. d.</i>	£.	<i>s. d.</i>
K 1 (5)	Blackfriars—New Power Station	30,000	- -	6,433	- -
" (1)	General P.O., King Edward VII.— Building - - - -	40,000	- -	37,754	- -
" (12)	South Kensington—Branch Post Office	1,320	- -	1,226	- -
" (16)	Birkenhead—New Post Office -	9,000	- -	3,455	- -
" (29)	Guildford Post Office—Alterations	4,650	- -	2,355	- -
" (33)	Kingston on Thames—Post Office Ex- tension - - - -	4,800	- -	4,800	- -
" (48)	Warrington—New Post Office -	9,000	- -	2,729	- -
" (50)	Worcester—Post Office Extension	4,660	- -	2,007	- -
" (55)	Glasgow—New Post Office -	21,000	- -	7,562	- -
" (58)	St. Andrews—New Post Office -	3,300	- -	1,121	- -
<i>Proposed New Works.</i>					
K 2 (3)	Bolton Post Office—Alterations	2,000	- -	2,000	- -
" (4)	Chelmsford—New Post Office -	4,000	- -	3,639	- -
" (6)	Dewsbury—New Post Office -	6,000	- -	4,038	- -
" (7)	Wellingborough—New Post Office	3,000	- -	2,872	- -
" (8)	Wrexham Post Office—Additions	3,300	- -	1,818	- -

CLASS I.—*continued.*VOTE 8.—REVENUE BUILDINGS—*continued.*

<i>Excesses.</i>		<i>Grant.</i>		<i>Excess.</i>	
<i>Works in Progress.</i>		£.	s. d.	£.	s. d.
K 1 (3)	Northern District—New Post Office - - - -	4,500	- -	2,131	- -
" (4)	Northern District—Postal Stores	6,000	- -	3,752	- -
" (13)	Southwark—New Parcels Office	1,000	- -	2,698	- -
" (21)	Buxton—New Post Office - - -	500	- -	553	- -
" (51)	Aberdeen—Post Office Extension - - - -	11,400	- -	3,532	- -

6. Sums of 1,781*l.* and 3,231*l.* were paid some years ago for sites of New Inland Revenue Buildings, but the sites were subsequently abandoned for new ones and Treasury authority was obtained for their sale.

In reply to enquiries made from time to time as to their disposal, I have been informed that the sale has had to be deferred owing to the difficulty of finding purchasers.

Sites for Inland Revenue Offices, abandoned, but not yet sold.

7. The sum of 26*l.* has been credited to Appropriations in Aid under the following circumstances: Doubts having arisen as to the correctness of the measurements, furnished by the Quantity Surveyors, upon which the Contract for the Extension of the Post Office at Aberdeen was based, an investigation was held which showed that in many instances the items contained in the Quantities were considerably in excess of the actual requirements of the building. As a complete re-measurement of the work would have been a very long and expensive process, a rough measurement was effected, and it was agreed with the Contractors that the sum of 2,600*l.* should be deducted from the amount of the Contract as representing the excess charges due to the over-measurements. In the explanation tendered on behalf of the Quantity Surveyors, it was admitted that some of the items were intentionally inflated in order to cover risk, under the impression that they would be responsible to the Builders for any omissions.

Sub-Head S. Appropriations in Aid. Over-measurements by Quantity Surveyors.

On the report of the Legal Advisers to the Office of Works that no claim could be made on the Surveyors beyond the amount of the fees (one per cent.) paid to them on the Excess Quantities, the sum of 26*l.* has been recovered and the Firm has been removed from the list of Quantity Surveyors in the employment of the Department. Treasury sanction was obtained for the settlement thus effected.

8. The Amount to be surrendered is, as shown by the account, 55,816*l.* 6*s.* 7*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	626,630	-	-
Expenditure (<i>Gross</i>) - - - - -	572,489	6	10
Net Surplus - - - -	£. 54,140	13	2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	1,675	13	5
Total Amount to be Surrendered - - -	£. 55,816	6	7

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 9.

PUBLIC BUILDINGS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted for Expenditure in respect of sundry PUBLIC BUILDINGS in GREAT BRITAIN, not provided for on other Votes, in the Year ended 31 March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Alterations, Additions, and Purchases - - - - -	99,930 - -	84,259 17 4	15,670 2 8	—
A.A.—Annuities - - - - -	67,865 - -	67,864 9 -	- 11 -	—
B.—Maintenance and Repairs - - -	101,086 - -	101,835 17 5	—	749 17 5
C.—Rents, Insurance, Tithe Rent-Charges, &c.	121,518 - -	119,948 6 9	1,569 13 3	—
D.—Caretakers, &c. - - - - -	11,290 - -	11,076 2 10	213 17 2	—
E.—Fuel, Light, and Household Articles -	84,077 - -	76,057 19 4	8,019 - 8	—
F.—Supply of Water - - - - -	8,040 - -	7,080 13 5	959 6 7	—
G.—Furniture - - - - -	46,325 - -	43,592 17 1	2,732 2 11	—
GROSS TOTAL - £.	540,131 - -	511,716 3 2	29,164 14 3	749 17 5
			Net Surplus of Gross Estimate over Expenditure.	
			£. 28,414 16 10	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>		
H.—Appropriations in Aid - - - - -	23,131 - -	23,238 10 -	£. 107 10 -	
			Total Surplus to be Surrendered	
NET TOTAL - £.	517,000 - -	488,477 13 2	£. 28,522 6 10	

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—See Statement of New Works.

A.A.—

B.—Casual variation.

C.—Requirements somewhat over-estimated.

D.—Casual variation.

E.—The cost of gas and electric light was less than had been expected, and the price of fuel was generally more favourable than had been estimated for.

F.—Saving due to the fact that renewals of machinery at Orange St. Waterworks for which provision had been made in this Estimate, could not be put in hand as early as had been anticipated, and also to the cost of water supply generally having been over-estimated.

G.—Requirements generally were less than had been anticipated, and owing to delay in the completion of the Admiralty Building (Block III.) the provision for the cost of furniture in connection therewith was in excess of the requirements of the year. A revote for this item will be found included in the Estimate for 1907–8.

H.—Casual variation.

EXTRA REMUNERATION.

A Temporary Foreman, in respect of large amount of overtime work performed by him in connection with the removal of the War Office from Pall Mall to Whitehall, received a gratuity of 30*l.*

The Surplus of 13,089*l.* 6*s.* 1*d.*, shown on the Account of the Vote "Public Buildings Great Britain," for the year ended 31 March 1906, has been surrendered.

His Majesty's Office of Works, &c.,
28 November 1907. }

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure:	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Admiralty :				
A 1	Erection of Official Residences of the First Lord of the Admiralty and the Senior Naval Lord, in lieu of existing Residences to be appropriated to Official business.	13,340	7,101 14 6	6,238 5 6	- -
2	Iron Shelving for Records in Block III.	1,500	1,014 6 -	485 14 -	- -
	Leicester Probate Registry :				
3 } 1905-6 }	Acquisition of Site and erection of Building.	- -	- 5 6	- -	- 5 6
	Lincoln Probate Registry :				
3	Adaptation of the old Post Office for the accommodation of the Probate Registry.	1,100	1,269 15 6	- -	169 15 6
	Newcastle-on-Tyne Mercantile Marine Offices :				
4	Acquisition of Site and erection of Building	400	411 10 -	- -	11 10 -
	Public Statues :				
5	Casting the Statue "Physical Energy," by the late G. F. Watts, R.A.	1,600	600 - -	1,000 - -	- -
	Registry of Shipping and Seamen :				
6	Adaptation of Houses at the Mint as Offices	8,000	5,234 4 11	2,765 15 1	- -
	Royal Court of Justice :				
7	Heating of the Second and Third Floor Corridors, West Block.	1,500	899 18 8	600 1 4	-
8	Re-arrangement of the Heating Apparatus -	1,200	1,240 15 4	- -	40 15 4
	Royal Mint :				
9	Rebuilding Police Lodge - - -	500	638 15 2	- -	138 15 2
	Carried forward - £.	29,140	18,411 5 7	11,089 15 11	361 1 6

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

FOR NEW WORKS, &c., 1906-1907.

OBSERVATIONS.

	£.	s.	d.	
Total Estimate	-	80,000	-	-
Expenditure to 31				
March 1907	-	12,561	15	5
Balance	-	£. 67,438	4	7
-	-	-	-	-
				It was not possible to commence the superstructure as early as had been anticipated. A re-vote will be found included in the Estimates for 1907-8.
				The requirements of the year proved less than had been allowed for. A Re vote in respect of further work will be found included in the Estimates for 1907-8.
Total Estimate	-	1,520	-	-
Expenditure to 31				
March 1907	-	1,532	-	3
Excess	-	£. 12	-	3
-	-	-	-	-
				Remanet.
				The foundations, walls, and timbers, on being uncovered, were found to require more extensive renewals than appeared probable in the first instance.
Total Estimate	-	5,200	-	-
Expenditure to 31				
March 1907	-	6,001	14	2
Excess	-	£. 801	14	2
-	-	-	-	-
				Casual variation. The excess on the total estimate is due to the heavy cost entailed by difficulties experienced in connection with the foundations of the building.
Total Estimate	-	2,000	-	-
Expenditure to 31				
March 1907	-	1,002	3	8
Balance	-	£. 997	16	4
-	-	-	-	-
				The progress of the work was not sufficient to admit of the expenditure of the whole amount provided for the year. A re-vote was included in the Estimates for 1907-8.
Total Estimate	-	11,450	-	-
Expenditure to 31				
March 1907	-	5,234	4	11
Balance	-	£. 6,215	15	1
-	-	-	-	-
				It was not found possible to put this work in hand as early as had been anticipated. The Estimates for 1907-8 include a re-vote in respect thereof.
				The Estimate provided for the heating by hot water of the public rooms attached to the Masters' Chambers: it was ultimately decided at the desire of the Court Officials, however, not to carry out this portion of the scheme.
Total Estimate	-	2,000	-	-
Expenditure to 31				
March 1907	-	1,240	15	4
Balance	-	£. 759	4	8
-	-	-	-	-
				Casual variation.
Total Estimate	-	1,360	-	-
Expenditure to 31				
March 1907	-	1,485	1	2
Excess	-	£. 125	1	2

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	29,140	18,411 5 7	11,089 15 11	361 1 6
13 1905-6 }	Erection of Boundary Wall - - - -	-	1 17 9	- - -	1 17 9
	Salisbury Probate Registry :				
10	Erection of Building - - - -	1,135	877 15 8	257 4 4	- -
	Southampton Ordnance Survey Offices :				
11	Erection of Lithographic, &c., Stores - -	2,300	1,427 15 4	872 4 8	- -
12	Acquisition and adaptation of No. 8 Carlton Crescent.	1,900	1,939 6 2	- -	39 6 2
	Sunderland, Board of Trade Offices :				
13	Acquisition of Site and erection of Building	3,500	3,458 10 8	41 9 4	- -
	Vaccine Station, Hendon :				
14	Acquisition of Site and erection of Buildings.	23,200	21,600 17 6	1,599 2 6	- -
	H.M. Office of Works :				
15	Two Weighbridges and a Weighbridge House at the Coal Stores.	1,000	643 6 11	356 13 1	- -
	New War Office :				
16	Iron Shelving for Records.	3,000	- -	3,000 - -	- -
17	Sanitary improvements in Public Offices, &c.	3,000	2,595 14 -	404 6 -	- -
18	Introduction and extension, &c., of the Electric Light in the principal Public Buildings.	5,310	5,435 11 1	- -	125 11 1
	Carried forward - - - £.	73,485	56,392 - 8	17,620 15 10	527 16 6

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c., 1906-1907.—*continued.*

OBSERVATIONS.

	£.	s.	d.	
Total Estimate	-	1,250	-	-
Expenditure to 31				
March 1907	-	778	2	1
Balance	- £.	471	17	11
- - - - -	-	-	-	-
				Remanet. The cost of this Service was over-estimated.
Total Estimate	-	4,000	-	-
Expenditure to 31				
March 1907	-	3,457	10	3
Balance	- £.	542	9	9
- - - - -	-	-	-	-
				Progress was delayed, hence the reduced expenditure during the year. The Estimates for 1907-8 include a Re-vote on account of this Service.
Total Estimate	-	5,350	-	-
Expenditure to 31				
March 1907	-	4,622	9	4
Balance	- £.	727	10	8
- - - - -	-	-	-	-
				Casual variation.
Total Estimate	-	30,200	-	-
Expenditure to 31				
March 1907	-	28,682	16	4
Balance	- £.	1,517	3	8
- - - - -	-	-	-	-
				Casual variation.
- - - - -	-	-	-	-
				The work progressed less rapidly than had been anticipated. The Estimates for 1907-8 include a Re-vote in respect thereof.
- - - - -	-	-	-	-
				Over-estimated.
- - - - -	-	-	-	-
				Subsequent to the preparation of this estimate other arrangements were made which rendered this Service unnecessary.
- - - - -	-	-	-	-
				This is a Service the requirements of which it is impossible to estimate except approximately.
- - - - -	-	-	-	-
				Casual variation.

CLASS I.—continued.

VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—continued.

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	73,485	56,392 - 8	17,620 15 10	527 16 6
19	Works and alterations of an Unforeseen or Minor character :	12,025	13,206 13 11	—	1,181 13 11
	£. s. d.				
	Minor Works - - - -	3,398 9 5			
	UNFORESEEN WORKS, VIZ.:				
	Admiralty :				
	Ventilation of Room 47 - -	42 - -			
	Construction of Reservoir for exceptional storm water.	770 10 7			
	Heating new Repository under Quadrangle.	163 4 5			
	Construction of Roadway to provide access for vehicles to Block II.	151 14 7			
	Avonmouth Mercantile Marine Office :		For Vote, see above.	For Total, see above.	
	Additional Waiting Room -	35 5 7			
	Bankruptcy Offices :				
	Taxed Costs in connection with Purchase of 46 St. Clement's Lane.	14 11 9			
	Banqueting House, Whitehall :				
	Restoration of Rubens Ceiling and repairs to roof.	1,591 6 11			
	Berwick-on-Tweed :				
	Road - making, &c., around Edwardian Walls.	21 11 -			
	Cardiff Board of Trade Offices :				
	Additional accommodation for Local Marine Board in Bute Docks Post Office.	150 15 3			
	Carried forward - -	6,339 9 6			
	Carried to page 116 - -	85,510	69,598 14 7	17,620 15 10	1,709 10 5

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued*FOR NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

-	-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	-	A storm of exceptional violence having caused the flooding of the lower portion of the buildings, it became necessary to take steps to prevent a recurrence thereof, and with this view a chamber for storm water has been constructed.
-	-	-	-	-	-	-	It was necessary for the proper preservation of the records to be stored in the Repository to instal radiators for heating purposes.
-	-	-	-	-	-	-	This was required to facilitate vehicular traffic.
Expenditure to 31						£. s. d.	
March 1907	-					146 18 11	Remanet.
-	-	-	-	-	-	-	These were costs in connection with the purchase of certain property forming part of the Site of the Bankruptcy Buildings.
-	-	-	-	-	-	-	The paintings were in bad condition and in urgent need of restoration: certain repairs to the roof were carried out at the same time.
Expenditure to 31							
March 1907	-	-				196 13 2	Remanet.
-	-	-	-	-	-	-	Advantage was taken of the transfer of part of the Post Office Staff to other premises to provide much needed accommodation in the Post Office Building for the Local Marine Board. Expenditure was incurred in adapting and fitting up the premises.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - -	£. s. d. 6,339 9 6			
	Unforeseen Works— <i>contd.</i>				
	Chelsea Hospital :				
	Installation of Hot Water Apparatus for heating Infirmary and Hospital.	994 16 1			
	Alterations in the Infirmary.	473 8 5			
	Completion of Fire Mains, &c.	7 12 6			
	Foreign Office :				
	Extra Lavatory Accommodation with hot water to all lavatories and walls lined with tiles.	803 7 7			
	Construction of a Lift in place of low pressure one.	504 14 11			
	Establishment of a General Registry.	6 10 10	For Vote, see page 110.	For Total, see page 110.	
	Home Office :				
	Improvement of ventilation of Iron Building in Quadrangle.	66 5 4			
	London University Buildings :				
	Connecting all existing Lifts to mains of the Hydraulic Power Company.	360 2 2			
	Provision of Storage at the Imperial Institute.	390 3 8			
	Middlesbrough Mercantile Marine Office :				
	Accommodation in Custom House.	2 14 7			
	National Portrait Gallery :				
	Installation of Electric Fans.	34 18 5			
	Carried forward - -	9,984 4 -			

CLASS I.—continued.

VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—continued.

FOR NEW WORKS, &c., 1906-1907—continued.

OBSERVATIONS.									
-	-	-	-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	-	-	-	These works were necessitated by the Report of a Committee of Enquiry which recommended the formation of cubicles, the provision of baths and the fitting up of premises as a Nurse's Home.
£. s. d.									
Expenditure to 31									
March 1907	-	-				78	17	-	Remanet.
-	-	-	-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	-	-	-	Provided for in amount voted.
Expenditure to 31									
March 1907	-	-				495	14	5	Remanet.
Expenditure to 31									
March 1907	-	-				278	9	10	Remanet.
-	-	-	-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	-	-	-	Fresh storage accommodation was urgently called for to obviate danger from fire.
Expenditure to 31									
March 1907	-	-				188	12	1	Remanet.
Expenditure to 31									
March 1907	-	-				202	18	3	Remanet.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure	Balance.	
				Unexpended.	Excess.
	Brought forward - -	£. s. d. 9,984 4 -			
	Unforeseen Works— <i>contd.</i>				
	Paymaster General's Office :				
	Additional Lavatory accommodation on First and Top Floors.	89 19 10			
	Privy Council Office :				
	Improvement of ventilation and heating arrangements.	429 12 7			
	Probate Registry, Somerset House :				
	Additional Iron Racks and Slate Shelving for Original Wills in East Strong Room.	151 15 9			
	Supply of Fire Extincteurs -	88 1 -			
	Royal Courts of Justice :				
	Provision of Washing Screen to air intake to Lord Chief Justice's Court.	143 6 5	For Vote, see page 110.	For Total, see page 110.	
	Improvement of ventilation in Public Galleries of Courts and Staircases, E. and W. ; also additional ventilation in Staircase leading to Bar Library.	14 9 10			
	Royal Mint :				
	Granolithic Paving of Truck Incline.	167 3 6			
	Improvement of Ventilation of Rolling Room, Annealing Room and Press Room.	126 10 6			
	Lantern Light in No 1 Rolling Room.	167 - 2			
	Stationery Office :				
	Extension of Iron and Glass Verandah.	119 - 1			
	Carried forward - -	£. 11,481 3 8			

CLASS I.—continued.

VOTE 9—PUBLIC BUILDINGS, GREAT BRITAIN—continued.

FOR NEW WORKS, &c., 1906-1907—continued.

OBSERVATIONS.	
- - - - -	Provided for in amount voted.
- - - - -	The ventilating and heating arrangements were defective, and steps had to be taken to put them on a satisfactory footing.
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.
Expenditure to 31 March 1907 - - 114 3 3*	Remanet.
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.
- - - - -	Provided for in amount voted.

*In the statement for 1905-6, the expenditure was understated by 42l. 3s. 5d., items amounting to that sum having been charged in error to construction of electric coal hauling gear.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section.	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward from page 110 -	£. 85,510	£. s. d. 69,598 14 7	£. s. d. 17,620 15 10	£. s. d. 1,709 10 5
	Brought forward - - £ s. d. 11,481 3 8				
	Unforeseen Works— <i>cont l.</i>				
	Southampton Ordnance Survey Office :				
	Additional accommodation for Printing Machines. 603 5 6				
	Additional Map storage accommodation. 111 10 10				
	New Astronomical Observatory. 89 17 4				
	Swansea Official Receiver in Bankruptcy :				
	Acquisition of Site and erection of Building. 633 10 3				
		For Vote, see page 110.		For Total, see page 110.	
	Tower of London :				
	Coke Breeze Concrete Partition in lieu of Wooden Boarding in "C" Stores. 181 6 2				
	New Fire Service, and covering same with non-conducting composition (Waterloo Barracks). 104 6 3				
	Treasury, 10 Downing Street :				
	Construction of a Lift - - 1 13 11				
	Carried to page 110 - - £. 13,206 13 11				
	<i>Scotland.</i>				
	General Register House Extension :				
20 } 1905-6)	Acquisition of Properties and additions to Buildings.	- - -	125 11 -	- - -	125 11 -
	Magnetic Observatory, Eskdale Muir :				
20	Erection of Buildings - - - -	12,000	10,776 18 3	1,223 1 9	- - -
	Carried forward - - -	97,510	80,501 3 10	18,843 17 7	1,835 1 5

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

-	-	-	-	-	Additional printing machines had to be installed to cope with the demands for maps for Army purposes required by a revision of the Military Regulations, and increased accommodation was necessitated thereby.
-	-	-	-	-	In consequence of the increased demands for maps for Military purposes additional storage accommodation had to be provided.
Expenditure to 31	£.	s.	d.		
March 1907 - -	216	15	7		Remanet.
-	-	-	-	-	The situation of the County Court was inconvenient and the accommodation inadequate and the subject of complaint. A favourable opportunity having presented itself, a site has been purchased for the erection of a building to accommodate both the County Court and Bankruptcy Offices: Provision for further expenditure is included in the Estimates for 1907-8. The total cost is apportioned between the two Services, the charge now in question representing the proportion of the cost of purchase of site applicable to the Bankruptcy Office.
-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	Provided for in amount voted
Expenditure to 31					
March 1907 - -	786	7	1		Remanet.
Total Estimate -	45,100	-	-		Remanet. The excess on the total estimate is due to the cost of additional items and variations on the work necessary to meet the requirements of the Registrar General's Department.
Expenditure to 31					
March 1907 - -	46,232	7	4		
Excess - £.	1,132	7	4		
Total Estimate -	19,500	-	-		The work was much hindered by bad weather, and difficulties in obtaining suitable stone.
Expenditure to 31					
March 1907 - -	15,353	2	8		
Balance - £.	4,146	17	4		

CLASS I.—*continued.*VOTE 9 —PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*

STATEMENT OF EXPENDITURE

Section	DESCRIPTION.	Vote.	Expenditure.	Balance.	
				Unexpended.	Excess.
	Brought forward - - - -	£. 97,510	£. s. d. 80,501 3 10	£. s. d. 18,843 17 7	£. s. d. 1,835 1 5
	Scotland— <i>contd.</i>				
21	Sanitary Improvements in Public Offices, &c :	800	730 6 5	69 13 7	- -
22	Works and alterations of an Unforeseen or Minor character.	1,620	3,028 7 1	—	1,408 7 1
	Minor Works - - - -	£. s. d. 410 19 5			
	UNFORESEEN WORKS, VIZ :—				
	Courts of Law Edinburgh :				
	Improved W.C. and Lavatory accommodation for Advocates.	716 4 5			
	Extension of Building.	7 13 -			
	Edinburgh Castle .				
	Provision of Fire Mains and Storage Tank.	344 13 7			
	General Register House :				
	Electric Fans in Record Office.	75 2 8			
	Low Pressure System of Heating.	1,221 18 9			
	Accommodation for Stationery Office.	- 4 5			
	Various Buildings :				
	Provision of Lightning Conductors.	251 10 10			
		3,028 7 1			
	£.	99,930	84,259 17 4	18,913 11 2	3,243 8 6
	Net Saving £. - -			15,670 2 8	
	Orange Street Waterworks :	£.	£. s. d.	£. s. d.	£. s. d.
	Fee, &c., in connection with Report on Pumping Apparatus.	-	107 3 2	-	107 3 2
	£.	-	107 3 2	-	107 3 2
	Net Excess - -			£107 3 2 - -	

His Majesty's Office of Works &c.,
28 November 1907.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS, GREAT BRITAIN—*continued.*FOR NEW WORKS, &c., 1906-1907—*continued.*

OBSERVATIONS.

-	-	-	-	-	-	The weather conditions during the latter part of the year delayed progress; this was particularly the case with the re-drainage of the Edinburgh Law Courts.
-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	Preliminary expenditure.
-	-	-	-	-	-	These works were carried out in order to afford adequate protection against the risk of fire.
-	-	-	-	-	-	Provided for in amount voted.
-	-	-	-	-	-	An investigation of the heating arrangements shewed that the high pressure apparatus in use had become dangerously defective, and in the interest of safety fresh arrangements were imperative. A low pressure system has been installed.
£. s. d. Expenditure to 31 March 1907 - - 323 5 8						Remanet.
-	-	-	-	-	-	Provided for in amount voted.
						Owing to the fracture of the main pump rod it was considered advisable to have the whole machinery of the pumping system overhauled by experts. This expenditure is in respect of the necessary labour and professional fees.

Schomberg K. McDonnell,
Accounting Officer.

CLASS I.—*continued.*

VOTE 9.

PUBLIC BUILDINGS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head B.

New Works, 2. A Statement of Expenditure on "New Works, &c.," included under Sub-Heads
Sub-Heads A and F, is appended to the Account. Treasury sanction has been obtained, where
A and F. necessary, for expenditure not provided for in the Estimate, and for excesses.

Sub-Head A. 3. The gross savings under Sub-Head A, "New Works, &c.," amount to 18,913*l.* 11*s.* 2*d.*,
Savings. the principal items being:—

		<i>Grant.</i> £.	<i>Unexpended.</i> £. s. d.
A	1. Admiralty, Erection of Official Residences - - - - -	13,340	6,238 - -
A	5. Public Statues, "Physical Energy" -	1,600	1,000 - -
A	6. Registry of Shipping and Seamen, Adaptation of Houses at the Mint as Offices	8,000	2,765 - -
A	7. Royal Courts of Justice, Heating Corridors	1,500	600 - -
A	16. New War Office, Iron Shelving for Records	3,000	3,000 - -

Excesses. The gross excesses under Sub-Head A amount to 3,243*l.* 8*s.* 6*d.*, and have mainly occurred on Works and Alterations of an unforeseen or minor character.

Sub-Head A. 4. Sub-Head A, Item 20, The Magnetic Observatory at Eskdale Muir:—Mention was
Magnetic made in paragraph 4 of my Report on this Vote for the year 1904-5, of the arrangement
Observatory, under which the erection of this building was commenced.

Eskdale An agreement has been arrived at between the Treasury and the Royal Society under
Muir: Excess which the buildings are to be vested in the Commissioners of Works, who are to bear the
on Contract. expense of all external and structural repairs, while the Royal Society is to be responsible for internal repairs and maintenance, as well as for heating and lighting.

The Expenditure in 1906-7 includes the balance of the sum of 5,977*l.* 5*s.* 3*d.* awarded under arbitration to the Contractor for the roadways, drains and foundations of the work. The amount of the contract was 3,361*l.* 4*s.* 7*d.* In consequence, however, of extensive alterations in the plans, and of the fact that suitable stone could not be found on the site, as anticipated, but had to be obtained from a distance, the Contractor claimed the sum of 6,341*l.* 15*s.* 11*d.* as compensation for delays and for extra work. This claim was disputed by the Office of Works, and the matter was referred to arbitration under the terms of the contract, with the result that the Arbitrator awarded the Contractor the sum of 5,977*l.* 5*s.* 3*d.* This with interest and costs brought up the total cost of the arbitration to 6,434*l.* 0*s.* 1*d.*

It appears that the cost of this Work, which was originally estimated at 15,000*l.*, and was raised in the 1906-7 Estimates to 19,500*l.*, will ultimately amount to 22,300*l.*, an excess of nearly 50 per cent. on the original Estimate.

CLASS I.—*continued.*VOTE 9.—PUBLIC BUILDINGS' GREAT BRITAIN—*continued.*

5. Under Sub-Head A, Unforeseen Works, Expenditure amounting to 1,591*l.* 6*s.* 11*d.* Sub-Head A. has been charged for the "Restoration of Rubens Ceiling, and repairs to roof of the Banqueting House, Whitehall." The Treasury have sanctioned the proposed expenditure of 2,600*l.*, on the restoration and relining of the pictures, and of about 400*l.* on repairs to the roof. It is gathered from Treasury letter of 8th August 1906, that although the liability for the whole cost of maintenance of the building, including the ceiling and pictures, rests with the United Service Institution, the Treasury have sanctioned the execution of the work without preferring any claim for repayment on the ground that the funds of the Institution are fully allocated to other purposes. Unforeseen Works.

6. The Amount to be surrendered is, as shown by the Account, 28,522*l.* 6*s.* 10*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	540,131	-	-
Expenditure (<i>Gross</i>) - - - - -	511,716	3	2
Net Surplus - - - - -	£. 28,414	16	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	107	10	1
Total Amount to be Surrendered - - - - -	£. 28,522	6	10

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 10.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the SURVEY OF THE UNITED KINGDOM, and of Minor Services connected therewith, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff - - - - -	11,299 - -	11,774 6 2	—	475 6 2
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers -	17,500 - -	16,994 1 -	505 19 -	—
C.—Pay, &c. of Civil Assistants, Labourers, &c. - - - - -	182,249 - -	170,483 14 4	11,765 5 8	—
D.—Travelling Expenses - - - - -	4,700 - -	3,253 9 9	1,446 10 3	—
E.—Electricity, Gas, Water, and Household Articles - - - - -	1,900 - -	1,736 7 2	163 12 10	—
F.—Stores - - - - -	19,650 - -	21,469 8 10	—	1,819 8 10
G.—Incidental Expenses - - - - -	4,180 - -	*3,632 - 9	547 19 3	—
GROSS TOTAL - - - £.	241,478 - -	229,343 8 -	14,429 7 -	2,294 15 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 12,134 12 -	
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - - -	26,900 - -	24,329 5 1	£. 2,570 14 11	
			Net Surplus to be Surrendered.	
NET TOTAL - - - £.	214,578 - -	205,014 2 11	£. 9,563 17 1	

* The expenditure on Sub-Head G., "Incidental Expenses," includes payments as compensation for damage sustained by owners of property to the amount of 45*l.* 13*s.*

CLASS I.—*continued.*VOTE 10.—SURVEYS OF THE UNITED KINGDOM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess, which was authorised by the Treasury on the 25th March, 1907 (5140—1907), was due to necessary adjustments arising from the transfer of the regimental pay of certain Officers to the Survey Vote, and to the introduction of monthly payments to the Officers in place of the quarterly payments previously in vogue.

B.—The saving arose from a deficiency in the number of men available for employment.

C.—The saving was due to:—

- (a) The employment of a smaller force than anticipated, owing to the forward condition of the general work;
- (b) Less expenditure than expected on services required by towns; and
- (c) Reduced rates of pay to, and refunds by, the Civil Assistants placed on the establishment.

D.—The saving was due to the number of field hands and necessary travelling having been less than anticipated.

E.—The saving was due to the requirements in respect of gas and water having been less than anticipated.

F.—The excess, which was authorised by the Treasury on the 25th March, 1907 (5140—1907) was occasioned by the necessity of purchasing more machinery, lithographic stones, and other stores than was anticipated, to meet the considerable increase in the work for other Public Departments.

G.—As explained above, a smaller force than anticipated was employed, and savings consequently arose on all incidental expenses, which are necessarily of variable amount.

H.—The variations between the estimate and receipts were as follows:—

	Estimate.			Receipts.		
	£.	s.	d.	£.	s.	d.
Sale of Maps, &c. - - - - -	21,200	-	-	19,635	12	-
Maps for Land Judges' Department and Land Commission, Ireland	1,600	-	-	1,566	15	6
Revision of Maps on Town Scales in Urban Districts, and other work for which repayment is made.	3,500	-	-	2,327	7	4
Other Miscellaneous Receipts - - - - -	600	-	-	799	10	3
	26,900	-	-	24,329	5	1
Deficiency of Receipts - - - - -	£. 2,570			14s. 11d.		

The Surplus of 4,977l. 10s. 5d., shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1906, has been surrendered.

Ordnance Survey Office, Southampton,
5 November 1907.

R. C. Hellard, Col.,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 10.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A. and F.

Special Maps. 2. As in previous years, the Account includes expenditure upon the preparation of Special Maps for use in proceedings before the Land Judges in Ireland and the Irish Land Commission, the cost of which is recoverable when the estates concerned have been dealt with, the amounts when received being recorded under Sub-head H. Appropriations in Aid. The balances outstanding against the Land Judges' Court and the Irish Land Commission on the 31st March, 1907, were 2,131*l.* 17*s.* 2*d.* and 11*s.* 8*d.* respectively, as compared with 2,185*l.* 12*s.* 3*d.* against the Land Judges' Court on the 31st March, 1906.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 9,563*l.* 17*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	241,478	-	-
Expenditure (<i>Gross</i>) - - - - -	229,343	8	-
Net Surplus - - -	£. 12,134	12	-
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - -	2,570	14	11
Net Amount to be Surrendered - - -	£. 9,563	17	1

STORE ACCOUNTS.

Store Accounts 4. A local test examination of the Store Accounts at Southampton has been carried out by Officers of my Department with satisfactory results.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—continued.

VOTE 11.

HARBOURS UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of Maintaining certain HARBOURS under the BOARD OF TRADE and for GRANTS IN AID OF HARBOURS, in the year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
HARBOURS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Holyhead Harbour	7,068 — —	6,965 2 —	102 18 —	—
B.—Spurn Point Works	1,200 — —	1,181 — 8	18 19 4	—
C.—Grants in Aid of Harbours	14,938 — —	11,666 — —	3,272 — —	—
GROSS TOTAL £.	23,206 — —	19,812 2 8	3,393 17 4	—
			Surplus of Gross Estimate over Expenditure, £, 3,393 17 4	
Deduct,—	Estimated.	Realised.	Excess of Appropriations in Aid Realised.	
D.—Appropriations in Aid	2,600 — —	2,653 14 10	£. 53 14 10	
NET TOTAL £.	20,606 — —	17,158 7 10	Total Surplus to be Surrendered. £. 3,447 12 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Cost of Renewal of Rails was less than estimated.

B.—Slight variation.

C.—The sums taken were not fully expended, as the conditions governing the Grants were not complied with during the year.

D.—Under-estimated.

The Surplus of 9,825*l.* 1*9s.* 7*d.*, shown on the Account of the Vote "Harbours under the Board of Trade," for the year ended 31st March 1906, has been surrendered.

Board of Trade,
30 November 1907.)

T. W. P. Blomefield,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidvell.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 11.

HARBOURS UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Under expenditure. 1.—The under expenditure of 3,272*l.*, shown under Sub-Head C, is in respect of Pwllheli and Mevagissey Harbours.

Surplus. 2.—The Amount to be Surrendered is, as shown by the Account, 3,447*l.* 12*s.* 2*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	23,206	—	—
Expenditure (<i>Gross</i>)	19,812	2	8
Surplus	£3,393	17	4

Add—

Appropriations in Aid realised in Excess of the Estimate £53 14 10

Total Amount to be Surrendered - - - £3,447 12 2

John A. Kempe,

Comptroller and Auditor General.

CLASS I.—continued.

VOTE 12.

PETERHEAD HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, towards the Expense of Constructing a new HARBOUR OF REFUGE at PETERHEAD, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works - - - - -	29,924 - -	29,607 11 4	316 8 8	—
B.—Salaries - - - - -	1,930 - -	1,915 10 8	14 9 4	—
C.—Travelling and Subsistence Expenses, and Contingencies - - - - -	120 - -	117 1 -	2 19 -	—
D.—Insurance of Boilers - - - - -	26 - -	25 19 3	- - 9	—
	£. 32,000 - -	31,666 2 3		—
Surplus to be Surrendered	- - - - -	£. 333 17 9		

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 70 - -

Amount of Extra Receipts realised in the year 1906–1907, and paid over to Exchequer (viz., Sale of Materials, Rents, &c.) - - - - - 93 8 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus: The expenditure was less than anticipated owing to unfavourable weather during the winter months.
- B.—Surplus: Due to an appointment at a lower rate of pay.
- C.—Surplus: The requirements for Travelling and Contingencies were slightly less than anticipated.
- D.—Surplus.

EXTRA RECEIPTS.—The amount realized by the sale of old stores was more than anticipated.

The Surplus of 606*l.* 13*s.* 7*d.*, shown on the Account of the Vote “Peterhead Harbour,” for the year ended 31st March 1906, has been surrendered.

Admiralty, }
22 October 1907. }

Alfred Eyles,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Thos. J. Purchas.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 12

PETERHEAD HARBOUR.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Value of Stock 31st March 1907. 1. The aggregate value of the Plant and Stores in hand on the 31st March 1907 was 39,887*l.* 7*s.* 3*d.*, distributed as follows:—

	£.	s.	d.
Special Plant (professionally valued at 1st April 1907) -	29,850	-	-
General Tools (professionally valued at 1st April 1907) -	2,803	12	6
Materials (New and Old) - - - - -	7,233	14	9

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 333*l.* 17*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	32,000	-	-
Expenditure - - - - -	31,666	2	3
Surplus - - - - -	333	17	9

John A. Kempe,
Comptroller and Auditor General

CLASS I.—continued.

VOTE 13.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, &c., in respect of GOVERNMENT PROPERTY, and for RATES on HOUSES occupied by REPRESENTATIVES of FOREIGN POWERS, and to pay the Salaries and Expenses of the RATING OF GOVERNMENT PROPERTY DEPARTMENT, and a Contribution towards the Expenses of the LONDON FIRE BRIGADE, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, &c. - - - - -	2,946 - -	2,747 7 9	198 12 3	—
B.—Travelling and Incidental Expenses -	180 - -	175 14 4	4 5 8	—
C.—Rates and Contributions in lieu of Rates, &c., England - - - - -	552,000 - -	537,968 13 4	14,031 6 8	—
D.—Ditto, Scotland - - - - -	27,000 - -	25,101 10 6	1,898 9 6	—
E.—Ditto, Ireland - - - - -	58,000 - -	54,726 8 10	3,273 11 2	—
F.—Ditto, Colonies - - - - -	5,000 - -	5,205 15 8	—	205 15 8
G.—London Fire Brigade - - - - -	10,000 - -	10,000 - -	—	—
H.—Rates on Houses occupied by Representatives of Foreign Powers - - -	7,500 - -	7,597 8 9	—	97 8 9
GROSS TOTAL - £.	662,626 - -	643,522 19 2	19,406 5 3	303 4 5
			Net Surplus of Gross Estimate over Expenditure.	
			£. 19,103 - 10	
			Surplus of Appropriations in Aid Realised.	
Deduct,—	Estimated.	Realised.		
I.—Appropriations in Aid - - - - -	26,970 - -	27,817 8 5	£. 847 8 5	
			Total Surplus to be Surrendered.	
NET TOTAL - £.	635,656 - -	615,705 10 9	£. 19,950 9 3	

CLASS I.—*continued.*VOTE 13.—RATES ON GOVERNMENT PROPERTY—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to reorganisation of Staff.

B.—Casual difference.

C.—Several new properties did not come into occupation so early as was anticipated, and the increase in poundage was not so great on the whole as was estimated.

D. E.—Casual differences.

F.—Due to increased Assessments at Gibraltar.

H. I.—Casual differences.

The Surplus of 17,285*l.* 3*s.* 3*d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1906, has been surrendered.

Treasury,
21 November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads F. and H.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 19,950*l.* 9*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	662,626	-	-
Expenditure (<i>Gross</i>) - - - - -	643,522	19	2
Net Surplus - - -	£.19,103	-	10

Add,—

Appropriations in Aid realised in excess of the Estimate -	847	8	5
Total Amount to be Surrendered - - -	£.19,950	9	3

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 14.

PUBLIC WORKS AND BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Erection, Repairs, and Maintenance of PUBLIC BUILDINGS in IRELAND; for the Maintenance of certain PARKS and PUBLIC WORKS, and for Maintenance of DRAINAGE WORKS on the River SHANNON, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS I.—*continued.*

VOTE 14.

PUBLIC WORKS AND BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Erection, Repairs, and Maintenance of PUBLIC BUILDINGS in IRELAND; for the Maintenance of certain PARKS and PUBLIC WORKS, and for Maintenance of DRAINAGE WORKS on the River SHANNON, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Sites and Buildings -	3,300 - -	9,642 9 10	—		6,342 9 10	
Aa.—Annuities - - - - -	2,430 - -	2,430 8 -	—		- 8 -	
B.—New Works, Alterations, and Additions - - - - -	77,914 - -	50,494 9 8	27,419 10 4		—	
C.—Maintenance and Supplies - - -	84,299 - -	81,773 6 10	2,525 13 2		—	
D.—Furniture, Fittings and Utensils -	14,494 - -	14,455 8 5	38 11 7		—	
E.—Rents, etc. - - - - -	10,259 - -	10,328 18 2	—		69 18 2	
F.—Fuel, Light, Water, Cleaning, &c. -	19,457 - -	18,751 1 9	705 18 3		—	
G.—Phoenix Park National School - -	89 - -	80 17 10	8 2 2		—	
H.—River Shannon Works - - - - -	535 - -	413 17 -	121 3 -		—	
Ha.—Compensation - - - - -	—	80 - -	—		80 - -	
GROSS TOTAL - £.	212,777 - -	188,450 17 6	30,818 18 6		6,492 16 -	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 24,326 2 6			
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.			
I.—Appropriations in Aid (Rents and Miscellaneous Receipts) - - -	6,300 - -	9,343 15 9	£. 3,043 15 9			
NET TOTAL - £.	206,477 - -	179,107 1 9	Total Surplus to be Surrendered.			
			£. 27,369 18 3			

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—14 Upper Merrion Street, and 1-6 Merrion Place	£3,864	4	10	Vote £3,300. Excess sanctioned by Treasury Letter 7,691, 5th May 1906
Galway Custom House - - - -	278	5	-	Sanctioned by Treasury Letter 5,813, 3rd April 1906
Dublin Old Custom House - - - -	5,500	-	-	Sanctioned by Treasury Letter 8,958, 4th June 1906, and 10,720, 14th June 1906

Aa.—

B.—Reference is requested to the detailed statement which accompanies this Return.

The following sums were paid for *Compensation* during the year:—

Bray Head Signal Station - - £	29	14	4	Compensation in Connection with Contract	Treasury Letter 5,143, March 28th 1907
Cork Post Office - - - £1,800	-	-	-	Compensation in Connection with Contract	Treasury Letter 4,282, March 7th 1907

C.—Savings were effected in connection with the maintenance of Metropolitan Police Stations, Royal Irish Constabulary Barracks, Phoenix Park, National Schools, and Legal Departments, etc. The gross saving was to some reduced extent by exceptional expenditure at the Royal Hibernian Military School, Ordnance Survey Office and the Chief and Under Secretary's Lodges.

D.—Casual.

E.—Casual.

F.—Saving effected.

G.—Saving effected—Principally on fuel.

H.—Some contemplated work was prevented by floods and there was some saving on repairs of concrete aprons of Sluices.

Ha.—Payment to Dalkey Urban District Council in retransfer of old tramway—Authorised by Treasury Letter 6,087, April 9th 1906.

I.—Surplus caused by exceptional Sales during the year.

Sale of premises, 48 City Quay, Dublin	£1,449	3	4	Treasury Letter 11,589 of 29th June 1906
Sale of Electric Light plant Science and Art Museum	475	-	-	" " 665 " 13th February 1905
Sale of land—Kingstown Harbour	500	-	-	" " 1,474 of 4th September 1903
Sale of Old Stores (Periodical Auction) November 1906	400	8	3	
Sale of Old Materials on Site of New College of Science	302	11	10	

Dunmore East Harbour (Georgeson, bankrupt). A payment of £15 was accepted in discharge of a claim of £43 17 9 for rent. Sanctioned by Treasury Letter 10,954, June 22nd 1906.

The Surplus of 440*l.* 17*s.* 3*d.*, shown on Account of the Vote "Public Works and Buildings, (Ireland), Class I, Vote 14" for the year ended 31st March 1906, has been surrendered.

Office of Public Works, Dublin, }
29 November 1907.

J. L. Collins,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

STATEMENT showing the Amounts expended during the Year ended

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
	Army :	£.	£. s. d.	£. s. d.	£. s. d.
	Royal Hospital :				
1	Improvements in Church - - - -	270	198 1 2	71 18 10	—
	Royal Hibernian Military School :				
2	Recreation ground - - - - -	330	231 13 6	98 6 6	—
3	Gymnasium - - - - -	2,500	1,093 19 4	1,406 - 8	—
	Navy :				
	Coast Guard and Naval Reserve :				
	New Stations and Signal Houses :				
4	Brandon Quay - - - - -	2,000	1,323 9 9	676 10 3	—
5	Crookhaven - - - - -	2,000	1,897 11 -	102 9 -	—
6	Ardglass - - - - -	750	—	750 - -	—
7	Bray Head, Co., Kerry - - - -	450	503 14 2	—	53 14 2
8	North Inishmore, Arran Island - - -	350	350 10 9	—	- 10 9
9	Sybil Point - - - - -	500	—	500 - -	—
10	Whitestown (or Greenore) - - - -	500	156 14 -	343 6 -	—
11	Wicklow Head - - - - -	150	177 18 6	—	27 18 6
	Surveys of United Kingdom :				
	Dublin :				
12	Presses for Plans : Packing Tables, &c. -	350	230 - -	120 - -	—
13	Removing old Canteen Buildings, Additional Sanitary Accommodation - - - -	200	309 10 7	—	109 10 7
	State and Official Residences :				
	Vice Regal Lodge :				
14	Overseer's Cottage, Improvements - -	200	354 18 10	—	154 18 10
	Civil Departments :				
	Department of Agriculture and Technical Instruction :				
15	Museum, &c.—Electric Lighting Alterations -	1,500	1,030 4 2	469 15 10	—
16	National Library—Re-arrangement of Accommodation - - - - -	825	619 10 8	205 9 4	—
17	Re-building Workshops - - - - -	1,800	140 5 8	1,659 14 4	—
18	Botanic Gardens—Workmen's Messroom -	150	146 12 1	3 7 11	—
	Legal Departments :				
19	Land Commission—Additional Accommodation - - - - -	7,000	—	7,000 - -	—
20	Principle Probate Reg'stry—Alterations, &c. -	125	103 16 9	21 3 3	—
	Carried forward - -	21,950	8,868 10 11	13,428 1 11	346 12 10

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

31st March 1907, and the Saving or Excess on each item of the Sub-Head.

O B S E R V A T I O N S.

Work delayed by negotiations with R. H. authorities regarding important features of the scheme. Work in progress.

Work in progress; delayed as site was under tillage in early part of the year.

Estimated cost (revised), 2,900*l.* Expended, 1,093*l.* 19*s.* 4*d.* Work in progress. Contract made late in year. Awaiting approval of plans. Provision in 1907-8.

Estimated cost, 4,633*l.* Expended, 5,176*l.* 7*s.* 3*d.* Work completed. The absence of competition for the works caused excess. Under expenditure in year caused by a larger expenditure at end of 1905-6, than was anticipated when the estimates for 1906-7 were framed.

Estimated cost, 4,127*l.* Expended, 4,250*l.* 12*s.* 2*d.* Work completed. Under expenditure in year caused by a larger expenditure at end of 1905-6, than was anticipated when the estimates for 1906-7 were framed.

Work abandoned at request of Admiralty.

Work completed. Excess of 49*l.* 15*s.* 8*d.* sanctioned by Treasury Letter No. 5143, March 28, 1907. Work proved to be more costly than was anticipated.

Work completed.

Work delayed owing to difficulty in obtaining site. Provision in 1907-8.

Work in progress. Site not secured in time to commence early in the year. Provision in 1907-8.

Work completed. Excess caused by slight additions to scheme and want of local competition.

Work in progress. Small further payment to be made. Tender proved to be lower than the estimate.

Work completed. Investigations following an outbreak of sickness, necessitated additional main and subsidiary drainage work.

Work completed. Old structure and drains when exposed found in very bad condition and necessitated extras for rebuilding and sanitary work.

Work completed. Some contemplated renewals found to be unnecessary.

Work completed. A modification of certain features of the scheme was ultimately accepted by the D.A.T.I.I.

Estimated cost, 1,800*l.* Work in progress. Delay involving under expenditure due to inability to acquire site at an earlier date than September, 1906.

Work completed. Saving Casual.

Estimated cost, 11,000*l.* Work delayed, pending decision as to requirements of Land Commission. Now in progress. Provision in 1907-8.

Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	21,950	8,868 10 11	13,428 1 11	346 12 10
	Royal Irish Constabulary :				
21	Depôt, Officers' Mess Building—Improvement of Sanitary Accommodation - - -	112	144 3 2	—	32 3 2
22	Depôt—Storeroom - - - - -	350	—	350 - -	—
23	Depôt—Re-construct Larders - - -	150	—	150 - -	—
	R.I.C. Barracks :				
24	Castlecomer—Adaptation of Military Barracks	900	1,380 8 10	—	480 8 10
25	Trim—Adaptation of Military Barracks -	840	135 2 11	704 17 1	—
	National Education Buildings :				
26	Dublin Office—Sanitary Accommodation -	150	158 5 8	—	8 5 8
	Model Schools :				
27	Belfast—Class Rooms - - - - -	150	288 1 6	—	138 1 6
28	Londonderry—Class Rooms - - - -	350	350 12 11	—	- 12 11
29	Dunmanway—Sanitary Accommodation -	350	—	350 -	—
	National Schools :				
30	Grants for building, en'larging, &c. - -	20,000	13,457 1 7	6,542 18 5	—
	Teachers' Residences :				
31	Grants for Building - - - - -	100	—	100 - -	—
	Queen's Colleges :				
32	Belfast—Complete Chemical Buildings, and provide accommodation for Pathology -	3,400	3,400 - -		
33	" Physiological Department Additions				
34	" Medical Class Room - - -				
35	" Arts Class Room - - - -				
36	" Boundary Railing and Gate Lodge -	2,000	1,899 10 7	100 9 5	—
37	" Physics and Engineering Laboratory (Contribution) - - - - -	600	600 - -	—	—
38	Cork—Enlarge Lodge on Western Road -	250	315 15 -	—	65 15 -
39	" Room for Microscopes and Operative Surgery - - - - -	200	280 17 6	—	80 17 6
	Royal Irish Academy :				
40	Electric Lighting - - - - -	300	270 - 6	29 19 6	—
	Carried forward - £	52,152	31,548 11 1	21,756 6 4	1,152 17 5

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Work completed. The lowest tender proved higher than was anticipated, probably owing to the confined space in which work had to be carried on.

Work postponed. Vote utilised to meet expenditure on Special Work—R.I.C. Dépôt Mess Room. Treasury Letter No. 7533, May 3, 1906. Provision in 1907-8.

Work postponed. Vote utilised to meet expenditure on Special Work—R.I.C. Dépôt Mess Room. Treasury Letter No. 7533, May 3, 1906. Provision in 1907-8.

Estimated cost, 1,283*l.* Expended, 1,382*l.* 7*s.* 10*d.* Work completed. The tender proved to be higher than the estimate.

Estimated cost, 1,840*l.* Expended, 1,897*l.* -*s.* 11*d.* Work completed. Excess casual. Under expenditure in year caused by a larger expenditure at end of 1905-6, than was anticipated when the estimates for 1906-7 were framed.

Estimated cost, 500*l.* Expended, 450*l.* 12*s.* 10*d.* Work completed.

Work completed. Excess caused by extended scheme embracing partitions, desks and painting, undertaken at request of the Commissioners of National Education.

Work completed. Excess casual.

Work abandoned owing to non-acquirement of necessary right-of-way. Treasury Letter 23139, April 19, 1906.

A much larger amount was spent towards the close of 1905-6, than was anticipated when the estimate of 20,000*l.* was framed. Further, Managers owing to the unsettled state of the general question did not proceed as rapidly as was expected.

No claims arose in the year.

In the Estimate for 1906-7, sums amounting to 5,400*l.* were provided for New Works, Nos 32 to 36, being one half of the total estimated cost of those works. The other half was contributed by the College Authorities, out of a fund which had been subscribed locally to promote the better equipment of the College. The distribution of the voted 5,400*l.* as shown in the estimate between the various items was only provisional and was altered in order to obviate the necessity for a re-vote. The Works are nearly completed and there will be no excess over the total provision of 5,400*l.*

Estimated cost, 2,000*l.* Work completed, but further payment to be made. Contract not entered into until late in year

Estimated cost (revised), 317*l.* 10*s.* -*d.* Treasury Letter No. 15795, September 4, 1906. Work completed.

Work practically completed. Excess caused by the adoption of a more extended scheme than was provided for.

Work completed. Saving effected.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	52,152	31,548 11 1	21,756 6 4	1,152 17 5
	Revenue Departments :				
	Postal and Telegraph Buildings :				
41	Bandon	200	296 4 9	—	96 4 9
42	Blackrock (Co. Dublin)	1,000	—	1,000	—
43	Carrick-on-Shannon	500	434 18 10	65 1 2	—
	New Offices				
44	Monaghan	—	1 7 6	—	1 7 6
45	Portrush	2,500	6 10 6	2,493 9 6	—
46	Tralee	1,000	683 - 1	316 19 11	—
47	Ballinasloe—Alterations - - - -	400	220 - -	180 - -	—
48	Belfast G.P.O.—Extension - - - -	2,000	141 7 7	1,858 12 5	—
49	Cork—Additions and Alterations - -	330	327 7 11	2 12 1	—
50	Dublin G.P.O.—Additions and Alterations in Main Building.	6,000	454 18 11	5,545 1 1	—
51	Dublin G.P.O.—Fireproof Chamber for P.O. Wires.	250	1 17 5	248 2 7	—
52	Dublin G.P.O. (Aldboro House Postal Stores)—Concrete Cornice.	150	155 14 6	—	5 14 6
53	Dublin G.P.O. (Amiens Street Parcels Post Depôt)—Re-pave Van Yard.	200	192 - -	8 - -	—
54	Dublin (College Green)—Additions and Alterations.	2,000	364 19 -	1,635 1 -	—
55	Longford—Additions and Alterations - -	108	75 - -	33 - -	—
56	Londonderry—Additions and Alterations -	600	1,001 14 4	—	401 14 4
57	Londonderry—Lineman's Store Improvements	220	119 - 6	100 19 6	—
58	Mullingar—Alterations - - - -	500	280 - -	220 - -	—
59	Roscrea—Alterations, Fittings, &c. - -	493	104 5 -	388 15 -	—
60	Wexford—Alterations - - - -	150	118 3 -	31 17 -	—
	Parks :				
	Phoenix Park :				
61	Improvements and Additions to Plantations	500	86 3 10	413 16 2	—
62	Glass Houses - - - -	500	963 14 4	—	463 14 4
63	White's Gate—New Gate and Flanking Walls	150	214 3 10	—	64 3 10
	Carried forward - - - £.	71,903	37,791 2 11	36,297 13 9	2,185 16 8

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Estimated cost, 2,795*l.* Expended, 296*l.* 4*s.* 9*d.* Work advanced more quickly than was anticipated. Work in progress. Provision in 1907-8.

Estimated cost, 5,000*l.* Expended, 1*l.* 10*s.* -*d.* Delay caused by non-receipt of approval of final plans from G.P.O. Provision in 1907-8.

Estimated cost (revised) 2,925*l.* Expended, 453*l.* 4*s.* 4*d.* Work delayed by non-completion of specification. Work in progress. Provision in 1907-8.

Estimated cost, 2,780*l.* Expended, 2*l.* 5*s.* 3*d.* Work postponed owing to difficulties experienced by the Post Office in obtaining site. Provision in 1907-8.

Estimated cost, 4,200*l.* Expended, 6*l.* 10*s.* 6*d.* Approved plans not received from the Post Office Authorities in time to allow work to be proceeded with this year. Provision in 1907-8.

Estimated cost, 5,000*l.* Expended, 684*l.* 14*s.* 9*d.* Work in progress. Contract could not be made till late in the year pending approval of plans by G.P.O. Provision in 1907-8.

Estimated cost, 400*l.* Expended, 220*l.* Work in progress. Delay causing under-expenditure, due to non-receipt of approval of final plans from G.P.O. until late in year. Provision in 1907-8.

Estimated cost (not settled). Expended, 395*l.* 12*s.* 7*d.* Post Office Authorities did not obtain Treasury approval for the work in 1906-7. No provision in 1907-8.

Work completed. Saving casual.

Estimated cost, 18,000*l.* Expended, 468*l.* 8*s.* 3*d.* Approval of preliminary plans not received from Post Office Authorities until June, 1906. Expenditure on workshops and clearing site.

Work postponed. No particulars of Post Office requirements yet received.

Estimated cost, 400*l.* Casual excess on provision for year. Provision in 1907-8.

Work completed. Saving casual.

Estimated cost, 2,678*l.* Expended, 600*l.* 1*s.* 4*d.* Work in progress. Delay causing under-expenditure due to difficulties experienced by G.P.O. in acquiring superior interests in premises. Provision in 1907-8.

Work nearly completed. Further payment to be made.

Estimated cost (revised), 5,882*l.* Expended, 6,314*l.* 6*s.* 6*d.* Work completed. Excess caused by extra work found to be necessary in connection with foundations and various changes carried out at request of P.O. Authorities.

Work completed. Further payment to be made. Part of scheme abandoned at suggestion of G.P.O.

Estimated cost (revised), 965*l.* Work delayed at request of Post Office : now in progress. Provision in 1907-8.

Estimated revised cost, 1,429*l.* Expended, 598*l.* 14*s.* 1*d.* Increased estimate due to difficulties with local contractors which necessitated the Board carrying out the work themselves. Remainder of work not to be carried out until provision has been made in Estimates 1908/9. Treasury Letter 8222 of May 24, 1907.

Work completed. The scheme carried out was not as extensive as that provided for.

Under-expenditure caused by the ultimate adoption of a smaller scheme than that provided for.

Estimated cost (revised), 4,400*l.* Expended, 3,006*l.* 2*s.* 7*d.* Work in progress. Over-expenditure of 400*l.* on provision for year sanctioned by Treasury Letter 1779 of Feb. 1, 1907. Provision in 1907-8.

Treasury Letter No. 11601, June 29, 1906, authorised expenditure of 226*l.* 14*s.* 10*d.* Work completed. Further payment to be made. Increase caused by the ultimate adoption of a more extensive scheme.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	71,903	37,791 2 11	36,297 13 9	2,185 16 8
	Revenue Departments— <i>cont.</i> :				
	Fishery Piers :				
64	Newcastle Pier, Co. Down—Contribution to Cost of Re-construction.	500	—	500 - -	—
	Minor Works and Alterations :	(Estimated cost	over 20% but	not exceeding	100%.)
	Army :				
65	Royal Hospital - - - - -	185	{ 85 - 9 } 101 18 6	—	1 19 3
66	Royal Hibernian Military School - - -	160	{ 70 9 11 } 109 19 9	—	20 9 8
	Navy :				
67	Coast Guard and Naval Reserve - - -	465	96 2 1	368 17 11	—
68	State Residences - - - - -	40	40 7 2	—	- 7 2
69	Civil Departments - - - - -	421	238 10 10	182 9 2	—
70	Constabulary and Police - - - - -	267	{ 248 1 2 } 113 18 -	—	94 19 2
71	Dundrum Criminal Lunatic Asylum - -	75	71 9 9	3 10 3	—
72	National Education Buildings - - -	138	109 15 -	28 5 -	—
73	Queen's Colleges - - - - -	70	72 16 5	—	2 16 5
74	Inland Revenue - - - - -	30	27 10 3	2 9 9	—
75	Postal and Telegraph - - - - -	460	{ 182 19 7 } 104 1 - 132 17 8	40 1 9	—
76	Parks—Phoenix Park - - - - -	200	{ 85 2 - } 101 4 9	13 13 3	—
77	Urgent and Unforeseen Works :	3,000			
	Royal Hibernian Military School :				
	Alterations in Church - - - - -		52 7 3		
	Coast Guard and Naval Reserve Buildings :				
	Upper Cove Royal Naval Reserve—Structural Alterations.		40 -		
	Clogher Head Coast Guard Station—Instrument Room for Signal Hut.		33 2 4		
	Sheephaven Coast Guard Station—Boatslip, etc.		29 10 6		
	Sutton Coast Guard Station—Sanitary Works		84 8 9		
	Orlock Hill Coast Guard Station—Wash-house, etc.		28 18 10		
	Rush (Signal) Coast Guard Station—Shelter, etc.		32 42 6		
	Dunmore (Red Head) Coast Guard Station—Extension.		54 9 -		
	North Arran Coast Guard Station—Drainage		88 - -		
	Carried forward - - - £.	77,914	40,226 16 8	37,437 - 10	2,306 8 4

CLASS I.—*continued.*

VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Revote. Total contribution 5,000*l.* Paid 5,000*l.* The 500*l.* provided in this year's Estimates was paid in February, 1906.

No. 65c. Infirmary—Cement Laundry Buildings, 101*l.* 18*s.* 6*d.*

No. 66b. Water Supply, etc. 109*l.* 19*s.* 9*d.*

70d. R.I.C. Dépôt—Commandant's Quarters, 113*l.* 18*s.*

72a. Kilkenny Model School—Bath Room, etc., 109*l.* 15*s.*

No. 75a. G.P.O., Dublin—Lighting Instrument Room, 104*l.* 1*s.*

No. 75b. G.P.O., Dublin—Laboratory Accounts Branch, Re-model, 132*l.* 17*s.* 8*d.*

No. 76a. Guard Rail, Main Road, 101*l.* 4*s.* 9*d.*

Estimated cost, 60*l.* Work completed.

Estimated cost, 40*l.* Work completed.

Estimated cost, 30*l.* Excess casual. Work completed.

Estimated cost, 30*l.* Work completed.

Estimated cost, 75*l.* Excess casual. Work completed.

Estimated cost, 28*l.* Excess casual. Work completed.

Estimated cost, 20*l.* Scheme altered and work made more substantial. Work completed.

Estimated cost, 70*l.* Saving due to low tendering. Work completed.

Estimated cost, 98*l.* Saving effected. Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.					
				Under-Expended.			Over-Expended.		
	Brought forward - - £.	£. 77,914	£. s. d. 40,226 16 8	£. s. d. 37,437 - 10			£. s. d. 2,306 8 4		
77	Urgent and Unforeseen Works— <i>cont.</i> :								
	Coast Guard and Naval Reserve Buildings— <i>cont.</i> :								
	Howth Coast Guard Station—Removal of Hut, Semaphore, etc.		60 - -						
	Corkbeg Wireless Telegraph Station—Foundations for Mast.		40 - 6						
	Ordnance Survey :								
	Dublin—Improving Site of old Canteen		48 5 3						
	Vice-Regal Lodge :								
	Concreting Farm Yard - - - - -		132 10 -						
	Record Room and Office :								
	Guard Rail for Galleries - - - - -		64 10 -						
	Iron Racks, etc., Record Tower - - - - -		68 10 -						
	Botanic Gardens :								
	Alterations to Tea House and Cycle Shed -		50 18 6						
	New Pits - - - - -		56 5 -						
	Dublin Metropolitan Police Courts :								
	Conversion of Cell into Store - - - - -		36 3 8						
	Bessboro'—Water Supply - - - - -		57 14 3						
	R. I. Constabulary Barracks :								
	Cashel—Sanitary Works - - - - -		39 12 4						
	General Prisons Board :								
	Strengthening Floors - - - - -		68 - -						
	Model Schools :								
	Inchicore—Science Laboratory - - - - -		32 5 -						
	Queen's College :								
	Cork—Pathological Laboratory Fittings -		109 18 -						
	Postal and Telegraph Buildings :								
	Belfast G. P. O.—Lifts, Gates, etc. - - -		95 14 -						
	Athy Post Office—Clearing Site - - - - -		14 6						
	Omagh Post Office—Silence Cabinet - - -		51 5 6						
	Amiens Street, Dublin, Parcels Post Depot—Lifts, Gates, etc.		171 - -						
	Millstreet Lineman's Hut—Erection - - -		41 - -						
	Carried forward - £.	77,914	41,451 3 2	38,471 14 9			2,306 8 4		

CLASS I.—*continued.*

VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Treasury Letter No. 21697, December 18, 1906, sanctions expenditure of 130*l.* Work in progress

Estimated cost, 82*l.* Work did not prove as expensive as was anticipated. Provision for New Station in 1907-8.

Estimated cost, 42*l.* Work completed.

Estimated cost, 132*l.* Sanctioned by Treasury Letter No. 9052, May 22, 1906.

Estimated cost, 70*l.* Under expenditure casual. Work completed.

Estimated cost 69*l.* Work completed.

Estimated cost, 45*l.* Excess casual. Work completed.

Estimated cost, 70*l.* Size of pits reduced. Work completed.

Estimated cost 55*l.* Reduction on account of furniture provided. Work completed.

Treasury Letter No. 11862, July 3, 1906, sanctions expenditure of 160*l.* This sum includes work at Phoenix Park, 23*l.* 12*s.* 9*d.*, see page 12.

Estimated cost 40*l.* Work completed.

Estimated cost, 65*l.* Work completed.

Estimated cost, 34*l.* Work completed.

Estimated cost, 110*l.* Work completed. Sanctioned by Treasury Letter No. 20834, December 2, 1907.

Treasury Letter, No. 16902, September 27, 1906, sanctions expenditure of 310*l.* for this work and similar work at Amiens Street, Dublin Parcels Post Depôt. Provision for erection of this Post Office is made in Estimates 1907-8.

Estimated cost, 75*l.* Work completed. Saving effected.

See Belfast G.P.O. above. 95*l.* 14*s.*

Estimated cost, 45*l.* Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.			
				Under-Expended.		Over-Expended.	
		£.	£. s. d.	£. s. d.		£. s. d.	
	Brought forward - - -	77,914	41,451 3 2	38,471 14 9		2,306 8 4	
77	Urgent and Unforeseen Works— <i>cont.</i> :						
	Phoenix Park :						
	Drinking Fountains - - - - -		63 2 -				
	New Water Main, &c. - - - - -		23 12 9				
	Concreting Path—N.C.R. Lodge - - -		25 8 -				
	City Gate—Collapsible Gates- - - -		32 10 -				
	Vice Regal Commission on Irish Railways :						
	Furniture and Fittings - - - - -		152 17 8				
	Special Works :						
	Royal Hibernian Military School :						
	New Organ - - - - -	—	345 2 -	—		345 2 -	
	Under Secretary's Lodge :						
	Guests' Rooms - - - - -	—	101 15 4	—		101 15 4	
	Estates Commission :						
	Additional Accommodation (Temporary) -	—	760 - -	—		760 - -	
	Royal Irish Constabulary :						
	R.I.C. Depot - Messroom - - - - -	—	564 1 8	—		564 1 8	
	„ „ Squad Room Shelving - - -	—	90 - -	—		90 - -	
	Model Schools :						
	Cork—Partitions - - - - -	—	49 - -	—		49 - -	
	Glasnevin „ - - - - -	—	71 10 1	—		71 10 1	
	Queen's College, Cork :						
	Heating Medical Museum - - - - -	—	530 6 4	—		530 6 4	
	Postal and Telegraph Buildings :						
	Mallow Post Office—Alterations - - -	—	109 - -	—		109 - -	
	Works of 1905-6 or prior years for which there is no provision in the Estimates of 1906-7 :						
	Army :						
	Royal Hospital—Drainage Works - - -	—	139 - 6	—		139 - 6	
	„ „ Improvement in Iron Buildings, Stores and Offices - - -	—	14 8 3	—		14 8 3	
	Royal Hospital—Sanitary Accommodation -	—	- 19 10	—		- 19 10	
	„ „ Wash-house - - - - -	—	4 - 2	—		4 - 2	
	„ „ Form Walks, &c. - - - - -	—	16 7 -	—		16 7 -	
	„ „ Water Mains - - - - -	—	74 8 1	—		74 8 1	
	Carried forward - - - £.	77,914	44,618 12 10	38,471 14 9		5,176 7 7	

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

Work completed. Estimated cost, 50*l.* One Fountain had to be metered to meet the requirements of War Department.

Part of work sanctioned at Bessboro' Police Station. *See* page 11.

Estimated cost, 35*l.* Work completed.

Estimated cost, 39*l.* Work completed.

Treasury Letter No. 16901, October 9, 1906, sanctions expenditure of 176*l.* Further payments to be made.

„ „ 1896/07, February 1, 1907, sanctions expenditure of about 300*l.*

„ „ No. 1896, April 3, 1907, sanctions expenditure of 114*l.* 3*s.* 9*d.* Work completed. Further payment to be made.

„ „ 9928, June 11, 1906, sanctions expenditure of 1,700*l.* Work in progress.

„ „ 7533, May 3, 1906, sanctions expenditure of 625*l.* Work completed. Tender low, and savings effected.

„ „ No. 1896, April 3, 1907, sanctions expenditure of 139*l.* 8*s.* 10*d.* Work in progress. Further payments to be made.

„ „ 23139, April 19, 1906, sanctions expenditure of 45*l.* Work completed.

„ „ 23139, April 19, 1906, sanctions expenditure of 52*l.* Additional work was found necessary. Work completed.

„ „ No. 6313, April 14, 1906, sanctions expenditure of 550*l.* Work completed. Slight saving effected.

„ „ 18257, of 30th October, 1906, sanctions expenditure of 130*l.* Work completed. Further payment to be made.

No. 1. of 1905-6. Estimated cost, 1,200*l.* Expended 1,725 3*s.* 3*d.* Unforeseen extras, viz., Richmond Tower Sanitary Works, New Outfall Main at Infirmary, and night work.

No. 3 of 1905-6. Estimated cost, 110*l.* Expended, 38*l.* 8*s.* 7*d.* Premises burnt down, work abandoned. Painting executed previously.

No. 4 of 1905-6. Estimated cost, 300*l.* Expended, 184*l.* 17*s.* 6*d.* Work reduced by request of R.H. Authorities.

No. 5 of 1905-6. Estimated cost, 300*l.* Expended, 291*l.* 18*s.* 9*d.* Remanet.

Part of No. 90 of 1905-6. Estimated cost, 80*l.* Expended, 72*l.* 12*s.* 4*d.* Work completed.

Part of No. 102 of 1905-6. Treasury Letter No. 994, January 22, 1906, sanctioned expenditure of 235*l.* Expended, 153*l.* 15*s.* 4*d.* Work completed. Saving effected.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
	Brought forward - - £.	£. 77,914	£. s. d. 44,618 12 10	£. s. d. 38,471 14 9	£. s. d. 5,176 7 7
	Works of 1905-6 or prior years for which there is no provision in the Estimates of 1906-7— <i>cont.</i> :				
	Navy :				
	Coast Guard and Naval Reserve :				
	Achill Head—New Station - - - -	—	3 15 -	—	3 15 -
	Corkbeg „ „ - - - -	—	55 6 -	—	55 6 -
	Fanad Head „ „ - - - -	—	1 13 9	—	1 13 9
	Dunmore East—Improvements, &c. - -	—	6 - -	—	6 - -
	Helvick Head „ - - - -	—	7 13 2	—	7 13 2
	Surveys of United Kingdom :				
	Ordnance Survey, Dublin :				
	Electrical Installation (for Pumping Water)—Preparation for - - - -	—	12 4 6	—	12 4 6
	Enlarging Married Men's Quarters - -	—	86 13 6	—	86 13 6
	Pave Archway - - - -	—	4 14 5	—	4 14 5
	State and Official Residences :				
	Dublin Castle State Apartments :				
	Electric Light Cable - - - -	—	12 - -	—	12 - -
	Civil Departments :				
	Department of Agriculture, &c. :				
	Botanic Gardens — Enlarge Toolhouse, Offices, &c. - - - -	—	3 1 7	—	3 1 7
	Legal Departments :				
	Registry of Titles, Dublin—Temporary Buildings and Fittings - - - -	—	11 7 2	—	11 7 2
	Dublin Metropolitan Police :				
	Crumlin Station—New Kitchen - - -	—	9 7 6	—	9 7 6
	Parkgate Street Station—Sanitary Accommodation - - - -	—	- 6 8	—	- 6 8
	Royal Irish Constabulary :				
	R.I.C. Dépôt — Sergeants' Quarters - -	—	1 9 6	—	1 9 6
	Dungarvan R.I.C. Barracks—Adaptation -	—	30 - -	—	30 - -
	Queen's College Cork :				
	Chemical Laboratory Fume Chambers - -	—	47 10 8	—	47 10 8
	Queen's College, Belfast :				
	Gallery in Natural History Museum - -	—	3 7 8	—	3 7 8
	Postal and Telegraph Buildings :				
	Castlebar Post Office—New Office - -	—	110 8 7	—	110 8 7
	Carried forward - £.	77,914	45,025 12 6	38,471 14 9	5,583 7 3

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

No. 7 of 1905-6.	Estimated cost, 3,617 <i>l.</i>	Expended, 3,569 <i>l.</i>	15 <i>s.</i> 8 <i>d.</i>	Work completed.
No. 10 of 1905-6.	Estimated cost, 3,000 <i>l.</i>	Expended, 3,025 <i>l.</i>	— <i>s.</i> 5 <i>d.</i>	Work completed.
No. 14 of 1905-6.	Estimated cost, 3,300 <i>l.</i>	Expended, 3,695 <i>l.</i>	17 <i>s.</i> 6 <i>d.</i>	Work completed. Excess of 394 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> sanctioned by T.L. 13318, July 24th, 1906.
No. 23 of 1905-6.	Estimated cost, 120 <i>l.</i>	Expended, 102 <i>l.</i>	12 <i>s.</i> 6 <i>d.</i>	Work completed.
No. 25 of 1905-6.	Estimated cost, 220 <i>l.</i>	Expended, 182 <i>l.</i>	15 <i>s.</i> 8 <i>d.</i>	Work completed.
No. 35 of 1905-6.	Estimated cost, 200 <i>l.</i>	Expended, 807 <i>l.</i>	18 <i>s.</i> 8 <i>d.</i>	Excess of 602 <i>l.</i> 3 <i>s.</i> 2 <i>d.</i> sanctioned by Treasury Letter No. 10882, 22nd June, 1906.
No. 36 of 1905-6.	Estimated cost, 1,000 <i>l.</i>	Expended, 925 <i>l.</i>	1 <i>s.</i> 11 <i>d.</i>	Work completed.
No. 92 of 1905-6.	Estimated cost, 27 <i>l.</i>	Expended, 34 <i>l.</i>	7 <i>s.</i>	Work completed.
No. 28 of 1903-4.	Estimated cost, 400 <i>l.</i>	Expended, 368 <i>l.</i>	13 <i>s.</i> 9 <i>d.</i>	Work completed.
No. 38 of 1905-6.	Estimated cost, 150 <i>l.</i>	Expended, 67 <i>l.</i>	15 <i>s.</i> 1 <i>d.</i>	Work completed. Saving due to modification of original Scheme.
No. 39 of 1905-6.	Estimated cost, 807 <i>l.</i>	Expended, 685 <i>l.</i>	10 <i>s.</i> 6 <i>d.</i>	Work completed. Saving due to low tendering and to alterations of plans.
No. 41 of 1905-6.	Estimated cost, 130 <i>l.</i>	Expended, 130 <i>l.</i>	17 <i>s.</i> 6 <i>d.</i>	Work completed.
No. 42 of 1905-6.	Estimated cost, 147 <i>l.</i>	Expended, 152 <i>l.</i>	15 <i>s.</i> 4 <i>d.</i>	Work completed.
No. 43 of 1905-6.	Estimated cost, 200 <i>l.</i>	Expended, 98 <i>l.</i>	10 <i>s.</i> 4 <i>d.</i>	Work completed, portion abandoned.
No. 44 of 1905-6.	Estimated cost, 900 <i>l.</i>	Expended, 982 <i>l.</i>	17 <i>s.</i> 9 <i>d.</i>	Excess caused by extra works found necessary during progress of contract.
No. 54 of 1905-6.	Estimated cost, 110 <i>l.</i>	Expended, 108 <i>l.</i>	17 <i>s.</i> 8 <i>d.</i>	Work completed.
No. 55 of 1905-6.	Estimated cost, 380 <i>l.</i>	Expended, 271 <i>l.</i>	7 <i>s.</i> 11 <i>d.</i>	Saving due to decreased requirement. Work completed.
No. 50 of 1904-5.	Estimated cost, 3,894 <i>l.</i>	Expended, 3,852 <i>l.</i>	9 <i>s.</i> 6 <i>d.</i>	Work completed.

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDING OR WORK.	Vote.	Expenditure.	Balances.	
				Under-Expended.	Over-Expended.
		£.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - £.	77,914	45,025 12 6	38,471 14 9	5,583 7 3
	Works of 1905-6 or prior years for which there is no provision in the Estimates of 1906-7— <i>cont.</i> :				
	Postal and Telegraph Buildings— <i>cont.</i> :				
	Belturbet Post Office—New Office - - -	—	- 2 4	—	- 2 4
	New Ross „ „ - - -	—	12 - 9	—	12 - 9
	Curragh Camp—Residence for Postmen- -	—	26 7 -	—	26 7 -
	Cork G.P.O.—Additions and Alterations -	—	4,995 10 5	—	4,995 10 5
	Dublin G.P.O.—Alterations to new premises	—	16 4 1	—	16 4 1
	„ „ Accounts Department Additions.	—	169 7 11	—	169 7 11
	„ „ Instrument Room Electric Light Installation.	—	- 30 - -	—	30 - -
	„ „ Instrument Room Alterations and Improvements.	—	72 16 1	—	72 16 1
	Middleton Telegraph Hut—New Hut - -	—	- 5 9	—	5 9
	Portadown Post Office—Office, etc., for Sectional Telegraph Engineer.	—	- 15 -	—	- 15 -
	Maryboro' Telegraph Hut - - - -	—	38 - -	—	38 - -
	Enfield Telegraph Hut - - - -	—	5 9 4	—	5 9 4
	Sundry Public Departments :				
	Adaptation and Alteration of Buildings, etc.	—	23 - 8	—	23 - 8
	Phoenix Park : Replanting, etc. - - -	—	37 9 2	—	37 9 2
	„ „ Gravel Pit Plantation - -	—	8 4 6	—	8 4 6
	„ „ Pumping Station, Additional Room.	—	2 5 7	—	2 5 7
	„ „ Timekeeper's Lodge - - -	—	16 - 11	—	16 - 11
	„ „ Storekeeper's Office - - -	—	- 1 8	—	- 1 8
	„ „ Latrines in Peoples' Gardens -	—	14 16 -	—	14 16 -
	Total - - -	77,914	50,494 9 8	38,471 14 9	11,052 4 5
Net Under-Expended - - - £. 27,419 10s. 4d.					

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

OBSERVATIONS.

No. 60 of 1905-6. Remanet.

No. 64 of 1905-6. Estimated cost, 2,850*l.* Expended, 2,703*l.* 14*s.* 1*d.* Work completed.

No. 71 of 1905-6. Estimated cost, 1,438*l.* Expended, 1,470*l.* -*s.* 8*d.* Work completed.

No. 72 of 1905-6. Estimated cost, 18,950*l.* Expended, 25,490*l.* 14*s.* 1*d.* Excess caused by changes in plans, some rendered necessary by unexpected structural difficulties, others to meet revised requirements of G.P.O. Dispute with contractors as to their claim for extras and compensation for delays, &c., settled by payment of 4,550*l.* sanctioned by Treasury Letter No. 4282 of March 7th, 1907.

No. 73 of 1905-6. Estimated cost, 1,000*l.* Expended, 1,177*l.* 15*s.* 2*d.* Work completed. Excess of 161*l.* 11*s.* 1*d.* sanctioned by Treasury Letter 13318 of July 24th, 1906.

No. 74 of 1905-6. Estimated cost, 1,575*l.* Expended, 1,696*l.* 12*s.* 6*d.* Work completed.

No. 75 of 1905-6. Estimated cost, 280*l.* Expended, 205*l.* -*s.* 6*d.* Work completed.

No. 76 of 1905-6. Estimated cost, 200*l.* Expended, 226*l.* 17*s.* 2*d.* Work completed.

Part of No. 100 of 1905-6. Estimated cost, 45*l.* Expended, 41*l.* 11*s.* 9*d.* Work completed.

Part of No. 100 of 1905-6. Remanet.

Part of No. 102 of 1905-6. Estimated cost, 38*l.*

Part of No. 102 of 1905-6. Estimated cost, 32*l.* Expended, 35*l.* 9*s.* 4*d.* Work completed.

No. 83 of 1905-6. Estimated cost, 11,450*l.* Treasury Letter No. 23826, January 15, 1906, sanctions excess on estimate of about 780*l.* Additional excess of 647*l.* sanctioned by Treasury Letter No. 13318 of July 24, 1906. Expended, 12,900 11*s.* 7*d.*

No. 84 of 1905-6. Estimated cost, 2,500*l.* Expended, 3,313*l.* -*s.* 10*d.* Excess caused by further additional improvements carried out. Work completed. Excess of 775*l.* 11*s.* 8*d.* sanctioned by Treasury Letter No. 13318, July 24, 1906.

No. 87 of 1905-6. Estimated cost, 120*l.* Expended, 115*l.* 14*s.* 1*d.* Work completed.

No. 88 of 1905-6. Estimated cost, 125*l.* Expended, 141*l.* 1*s.* 5*d.* Work completed.

Part of 102 of 1905-6. Estimated cost, 100*l.* Expended, 81*l.* 7*s.* 1*d.* Work completed. Saving effected.

Part of No. 102 of 1905-6. Remanet.

Part of 102 of 1905-6. Treasury Letter No. 20919, November 14, 1905, sanctions expenditure of 125*l.* Expenditure, 137*l.* 8*s.* 6*d.* Work completed.

CLASS I.—*continued.*

VOTE 14.

PUBLIC WORKS AND BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A, E, and H*a*.

Special Sub-Head. 2. A new Sub-Head H*a*, "Compensation," has been opened to record a payment made to the Dalkey Urban District Council in consideration of their taking over and maintaining the portion of the Tramway between Kingstown and Dalkey falling within their District.

Sub-Head B, New Works. 3. A detailed Statement of the Expenditure under Sub-Head B, "New Works," is appended to the Account. From this it will be seen that the under-expenditure amounted to 38,471*l.* 14*s.* 9*d.*, and the over-expenditure to 11,052*l.* 4*s.* 5*d.* showing a net under-expenditure of 27,419*l.* 10*s.* 4*d.* Treasury sanction, where required, has been obtained for special works not estimated for, and for excesses.

The principal instances of variation are as follows :—

Under-Expenditure.

	Grant. £	Un-expended. £. s. d.
3. Royal Hibernian Military School, Gymnasium	2,500	1,406 — —
6. Navy—Coast Guard Station, Ardglass	750	750 — —
9. " " " Sybil Point	500	500 — —
17. Department of Agriculture—Rebuilding Workshop	1,800	1,659 — —
19. Land Commission—Additional Accommodation	7,000	7,000 — —
25. Royal Irish Constabulary—Trim Barracks	840	704 — —
42. Revenue Departments—Blackrock, Post Office	1,000	1,000 — —
45. " " " Portrush, Post Office	2,500	2,493 — —
48. " " " Belfast, G. P. O.	2,000	1,858 — —
50. " " " Dublin, G. P. O.	6,000	5,545 — —
54. " " " Dublin College Green		
P. O.	2,000	1,635 — —
64. Fishery Piers—Newcastle Pier	500	500 — —

Over-Expenditure.

	Grant. £	Excess. £ s. d.
24. Royal Irish Constabulary—Castlecomer Barracks	900	480 — —
56. Revenue Departments—Londonderry Post Office	600	401 — —
62. Phoenix Park—Glass Houses	500	463 — —
Special Works—Estates Commission, Additional Accommodation	Nil	760 — —
" " R.I. Constabulary, Mess Room	Nil	564 — —
" " Queen's College, Cork—Heating Museum	Nil	530 — —
Works of 1905–6 } —Revenue Departments—Cork	Nil	4,995 — —
and Prior Years } G. P. O.		

CLASS I.—*continued.*VOTE 14.—PUBLIC WORKS AND BUILDINGS, IRELAND—*continued.*

4. The total expenditure on "Alterations and Additions to Cork General Post Office," shown under "Works of 1905-6 and previous years," has exceeded the Estimate (18,950*l.*) by 6,540*l.* This excess is mainly due to a payment of 4,550*l.* made to the principal contractor for the work as compensation for delays and for extra work, which arose under the following circumstances.—In the first place, in consequence of outside pressure to commence the New Works as soon as possible, the Board of Works drew up the plans for the building and entered into the contract before they had cleared the site from the old houses upon it, and without being able to test the nature of the sub-soil by means of trial borings. On clearing the site it was found that the sub-soil was such as to necessitate extensive alterations in the plans for the foundations. Secondly, through an error of the principal draughtsman, since deceased, the amended plans were found to be incorrect as regards the measurements and had again to be altered. And thirdly, the contract for the ironwork for floors and roofs was given out to a local contractor, who failed to supply the materials within the time contemplated and thus caused further delay.

Sub-Head B,
New Works,
Additions
and Altera-
tions, Cork
Post Office.

The principal contractor originally claimed 5,000*l.* as compensation for delays, and in addition a large sum for extra work on the contract, but finally accepted the sum of 4,550*l.* in full discharge of all claims. Of this amount the sum of 1,800*l.* is regarded as compensation for delays, and the remainder as payment for extra work.

As some portion of the delay was stated to be attributable to the failure of the contractor for the ironwork to carry out his contract within the prescribed time, I have enquired whether any penalty was recoverable from him under the terms of his contract, and, if so, whether any claim has been made.

In reply I have been informed that there was no clause providing for a penalty in this case, as no date for completion could be fixed.

6. The Amount to be Surrendered is, as shown by the Account, 27,369*l.* 18*s.* 3*d.*

Surplus,

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	212,777	-	-
Expenditure (<i>Gross</i>) - - - - -	188,450	17	6
	£. 24,326	2	6
<i>Add,—</i>			
Appropriations in Aid realised in excess of the	-	-	-
Estimate - - - - -	3,043	15	9
Total Amount to be Surrendered - - -	£. 27,369	18	3

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 15.

RAILWAYS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Payments under the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, &c., the TRAMWAYS (IRELAND) ACT, 1895, the RAILWAYS (IRELAND) ACT, 1896, and the MARINE WORKS (IRELAND) ACT, 1902, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Repayments to County Councils (Tramways and Public Companies Act, 1883).	24,642 — —	20,976 4 4	3,665 15 8	—
ANNUITIES TO REPAY ADVANCES BY THE NATIONAL DEBT COMMISSIONERS—				
B.—Tramways (Ireland) Act, 1895	13,586 — —	13,586 4 —	—	— 4 —
C.—Railways (Ireland) Act, 1896, and Marine Works (Ireland) Act, 1902.	25,435 — —	25,435 5 6	—	— 5 6
	£. 63,663 — —	59,997 13 10	3,665 15 8	— 9 6
Deduct Deficit — — —			— 9 6	
Net Surplus to be Surrendered — — —			3,665 6 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving accounted for as under:—

Railway or Tramway.	Saving.	Excess.
	£.	£.
Schull and Skibbereen — — —	(a) 570	—
Cork and Muskerry — — —	(b) 668	—
Ballinascahy and Timoleague Junction, &c. — — —	(c) 1,400	—
Donoughmore Extension — — —	(d) 300	—
Other Railways — — —	(e) 814	(f) 86
	£. 3,752	£. 86

Net Saving — — — £. 3,666.

- (a.) Contributions for 3 half-years provided. 2 only applied for during the year.
 (b.) Contributions for 3 half-years provided. 2 only applied for during the year.
 (c.) Contributions for 6 half-years provided. 2 only applied for during the year { (3 others paid at end of year 1905-6).
 (d.) Contributions for 3 half-years provided. 2 only applied for during the year.
 (e.) Claims fell short of anticipated requirements.
 (f.) Claims exceeded anticipated requirements.

The Surplus of 117*l.* 12*s.* 1*d.*, shown on Account of the Vote "Railways (Ireland), Class I., Vote 15," for the year ended 31st March 1906, has been surrendered.

Office of Public Works, Dublin, }
29 November 1907.

J. L. Collins,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS I.—*continued.*

VOTE 15.

RAILWAYS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. Under Sub-Heads B. and C. provision is made for the Annuities required to Sub-Heads repay to the National Debt Commissioners Advances to the amount of 115,833*l.* B. and C. and 489,000*l.* respectively.

2. The Net Surplus to be Surrendered is, as shown by the Account, 3,665*l.* 6*s.* 2*d.* Surplus.

	£.	s.	d.
Grant - - - - -	63,663	-	-
Expenditure - - - - -	59,997	13	10
Net Surplus - - - - -	£. 3,665	6	2

ACCOUNT UNDER LIGHT RAILWAYS (IRELAND) ACT, 1889.

3. A Statement (A) is appended, which has been prepared by the Board of Works, Light Ireland, in accordance with the provisions of the Light Railways (Ireland) Act, 1889 Railways. (52 & 53 Vict. c. 66, s. 8), showing the moneys issued to and expended by the Board on account of Light Railways, &c., in Ireland, under various Acts, to 31st March 1907.

(A.)

ACCOUNT UNDER RAILWAYS (IRELAND) ACT, 1896, AND MARINE WORKS (IRELAND) ACT, 1902.

4. A Statement (B) is also appended, which has been prepared by the Board of Works Railways Ireland, showing the moneys issued to and expended by the Board under the provisions (Ireland) of the Railways (Ireland) Act, 1896 (59 & 60 Vict. c. 34), and the Marine Works (Ireland) Act, 1902 (2 Edwd. 7, c. 24), to 31st March 1907. Act, 1896, and Marine Works (Ireland) Act, 1902.

The receipts include 500,000*l.* advanced by the National Debt Commissioners under the terms of secs. 4 and 9 of these Acts respectively, and 13,097*l.* 3*s.* 4*d.* derived from Coach and Steamer revenue, while the expenditure is returned as 520,927 12*s.* 11*d.*

The balance of the total advances of 600,000*l.* authorised by these Acts, which remains available to be borrowed from the National Debt Commissioners, is 100,000*l.* but against this must be set the sum of 2,032*l.* 4*s.* 1*d.*, specified in the footnote (††) to Appendix B (2) (page 157). This additional sum, for Costs and Expenses, has been charged by direction of the Treasury against the Voted Services therein named, and is to be taken in diminution of the funds which may be expended under the Acts.

(B.)

5. In paragraph 5 of my Report on this Account for the year 1904-5 it was stated Marine that, out of the sum of 320*l.* 11*s.* 4*d.*, Preliminary Expenses, charged against the Marine Works Act Account in 1902-3 in anticipation of the Certificate required by the Act, Works. there remained a balance of 164*l.* 14*s.* 2*d.* in connection with six works in respect of which no Certificate had then been granted. This balance remains charged to the Account, as the schemes for these works are still under the consideration of the Government.

John A. Kempe,
Comptroller and Auditor General.

CLASS I—*continued*VOTE 15.—RAILWAYS, IRELAND—*continued*.

STATEMENT (A) referred to in the foregoing REPORT.

LIGHT RAILWAYS, &c., IRELAND.

STATEMENT of money issued to and expended by the Board of Works, Ireland, under 46 & 47 Vict. c. 43; 52 & 53 Vict. c. 66; 53 & 54 Vict. c. 52; 54 Vict. c. 2; 54 & 55 Vict. c. 24; 56 & 57 Vict. c. 50; 58 & 59 Vict. c. 20, and 63 & 64 Vict. c. 36, and of the purposes for which it was expended and the mode in which it was provided, for the period ended 31st March 1907.

PART I. (46 & 47 Vict. c. 43.)

Repayments to County Councils out of Money provided by Parliament in respect of Guarantees, in the Year ended 31st March 1907.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	Amount.
		£. s. d.
Ballinascarthy and Timoleague Junction and Courtmacsherry Extension	1 year to 30 June 1906	700 - -
Ballinrobe and Claremorris	1 " 31 October 1906	1,120 8 5
Cavan and Leitrim	1 " 1 May 1906	781 7 -
Claremorris and Swineford	1 " "	2,925 4 -
Clogher Valley	1 " 31 October 1906	293 11 8
Collooney and Swineford	1 " 30 September 1906	411 - 8
Cork and Muskerry	1 " "	2,055 3 4
Donoughmore Extension	1 " 30 April 1906	314 1 8
Dublin and Blessington	1 " 30 June 1906	928 5 11
Headford and Kenmare	1 " "	600 - -
Killorglin and Valentia	1 " 31 December 1906	213 1 6
Loughrea and Attymon	1 " "	213 1 6
Schull and Skibbereen	1 " 31 October 1906	1,200 - -
South Clare	1 " "	1,400 - -
Tuam and Claremorris	1 " 31 October 1906	829 16 10
West Clare	1 " "	1,140 - -
		2,177 10 10
		795 4 6
		2,878 6 6
		£. 20,976 4 4

CLASS I.—*continued.*VOTE 15.—RAILWAYS, IRELAND—*continued.*

PART II. (58 & 59 Vict. c. 20.).

Contribution for the Redemption of Treasury Liabilities to Tramway Guarantees under the Act 46 & 47 Vict. c. 43.

(1.) Money issued to the Board of Works, and mode in which provided.

YEAR.	Issued out of Savings Bank Money lent by the National Debt Commissioners.	
	Security.	Amount.
1898-9 - - - -	Annuity terminating 30th August 1903 (10,475 <i>l.</i> 12 <i>s.</i>)	£. s. d. †89,167 - -
1900-1 - - - -	Annuity terminating 30th August 1910 (3,110 <i>l.</i> 12 <i>s.</i>)	*26,666 - -
		£. 115,833 - -

† West Donegal Light Railway.

† Tralee and Dingle Light Railway.

* Mitchelstown and Fermoy Railway.

(2.) Money Expended, and purposes for which Expended.

COUNTY.	RAILWAY.	Guaranteed Capital Authorised.	Maximum Treasury Liability per Annum.	Redemption Money.	
				Annual Liability on which Calculated.	Amount Paid.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Donegal - -	West Donegal Light Railway.	19,000 - -	380 - -	275 - -	9,167 - -
Kerry - -	Tralee and Dingle Light Railway.	120,000 - -	2,400 - -	2,400 - -	80,000 - -
Cork - -	Mitchelstown and Fermoy Railway.	60,000 - -	1,200 - -	800 - -	26,666 - -
	£	199,000 - -	3,980 - -	3,475 - -	115,833 -

CLASS I.—*continued.*VOTE 15.—RAILWAYS, IRELAND—*continued.*

Surplus on 31st March 1907 to meet subsequent liabilities.

	£.	s.	d.	£.	s.	d.
Income available for Capitalisation under 52 & 53 Vict. c. 66, and 56 & 57 Vict. c. 50:—						
(a) Annual Sum authorised by the Acts to be expended on Light Railways, Ireland	-	-	-	25,000	-	-
(b) Unappropriated residue of the Annual Sum of 40,000 <i>l.</i> authorised to be contributed towards Baronial Guarantees under 46 & 47 Vict. c. 43. s. 9.	Full amount	40,000	-	-		
Less (1) Guarantees commuted under the Tramways (Ireland) Act, 1895:						
West Donegal Light Railway - - - - -	£.	380				
Tralee and Dingle Railway - - - - -		2,400				
Mitchelstown and Fermoy Railway - - - - -		1,200				
		3,980				
(2) Guarantees cancelled by Great Northern (Ireland) and Midland Railways Act, 1906:						
Donegal and Killybegs Railway - - - - -		20				
Stranorlar and Glenties Railway - - - - -		20				
		4,020				
(3) Proportion liable to be required to meet remaining Guarantees - - - - -		26,702				
	30,722	-	-	9,278	-	-
Deduct,—Proportion of Income representing—						
(a) The Capital Expenditure of 600,000 <i>l.</i> (authorised by 52 & 53 Vict. c. 66) out of money voted by Parliament	18,000	-	-	34,278	-	-
(b) The Capital Sum of 542,600 <i>l.</i> borrowed from the National Debt Commissioners - - - - -	16,278	-	-	34,278	-	-
Balance - - - - -	£.			Nil.		

Office of Public Works, Dublin, }
29 November 1907.J. L. Collins,
Accountant.

STATEMENT B.

RAILWAYS (IRELAND) ACT, 1896, 59 & 60 Vict. c. 34, and MARINE WORKS (IRELAND) ACT, 1902, 2 Ed. 7. c. 24.

STATEMENT of Money issued and expended by the Board of Works (Ireland), the mode in which it was provided, and the purpose for which it was expended for the period ended 31st March 1907.

(1.) Money issued to the Board of Works, and mode in which provided.

Issued to the Board of Works by the National Debt Commissioners.				Mode in which Provided.			
Year.		Amount.		Security.		Amount.	
		£.	s. d.	Terminable Annuity ending on the 15th Sept. in the following years:—		£.	s. d.
1897-98	- - -	10,000	- -	1926		506	7 6
1898-99	- - - {	20,000	- -	1927		1,012	2 6
		10,000	- -				
1899-1900	- - -	70,000	- -	1928		4,069	16 6
1900-1901	- - - {	100,000	- -	1929		5,222	19 -
		40,000	- -				
1901-1902	- - -	109,000	- -	1930		7,812	11 -
1902-1903	- - -	80,000	- -	1931		4,174	13 -
1903-1904	- - -	20,000	- -	1932		1,055	14 -
1904-1905	- - -	20,000	- -			1,581	2 -
1905-1906	- - -	10,000	- -	1934			
1906-1907	- - -	11,000	- -	1935		576	6 6
£.		500,000	- -			26,011	12 -

CLASS I.—continued.

VOTE 15.—RAILWAYS, IRELAND—continued.

RAILWAYS (IRELAND) ACT 1896, 59 & 60 Vict. c. 34, and Marine Works (Ireland) Act, 1902, 2 Ed. 7 c. 24—contd.

(2.) Money expended, and the purposes for which expended.

WORK.	Estimated Cost.	Treasury Contribution Proposed or Authorised.	Amount Expended		Total to 31st March 1907.
			To 31st March 1906.	In the Year 1906-1907.	
<i>Railways Act, 1896.</i>	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
RAILWAYS—					
Buncrana and Carndonagh - - -	118,825 - -	†98,527 10 -	95,260 5 2	—	95,260 5 2
Letterkenny and Burtonport - - -	318,860 - -	*313,647 11 -	314,165 4 1	22 1 6	314,187 5 7
COACH AND STEAMER SERVICES—					
(a.) Killaloe and Dromod Steamer -	—	§ 9,500 - -	9,500 - -	—	9,500 - -
(b.) New Piers on Lough Derg in connection with (a).	944 - -	667 - -	667 4 6	—	667 4 6
(c.) Listowel and Tarbert Coach - -	6,188 - -	†5,336 - -	5,336 7 4	—	5,336 7 4
(d.) Tarbert and Kilrush Steamer - -	5,208 - -	†4,265 - -	4,264 9 3	—	4,264 9 3
(e.) Ennistymon and Ballyvaughan Coach -	2,660 - -	†2,272 - -	2,272 9 11	—	2,272 9 11
(f.) Rooskey and Dromod Coach - -	740 - -	†742 - -	741 12 11	—	741 12 11
(g.) Sligo and Belmullet Steamer - -	50,550 - -	50,550 - -	42,949 7 9	3,605 10 10	46,554 18 7
GENERAL CHARGES - - -	10,000 - -	10,000 - -	7,108 7 5	27 12 -	††7,135 19 5
<i>Marine Works Act, 1902. §§</i>					
Cape Clear, Co. Cork - - -	5,000 - -	4,500 - -	3,209 3 8	2,571 16 2	5,780 19 10
Liscannor " Clare - - -	8,500 - -	5,667 - -	5,816 7 8	644 5 3	6,460 12 11
Roundstone " Galway - - -	** 2,500 - -	2,250 - -	1,949 4 -	—	1,949 4 -
Kilronan " " - - -	** 2,400 - -	2,160 - -	1,684 - 5	1,635 15 3	3,319 15 8
Cleggan " " - - -	** 2,950 - -	2,690 - -	2,112 7 1	956 5 6	3,068 12 7
Kinvarra " " - - -	** 1,900 - -	1,100 - -	1,093 12 8	274 12 8	1,368 5 4
Gortnasate " Donegal - - -	** 5,000 - -	4,480 - -	2,114 3 1	2,710 6 10	4,824 9 11
Downies Bay " " - - -	** 4,500 - -	4,050 - -	2,064 3 10	2,305 5 10	4,369 9 8
Portnoo " " - - -	** 3,000 - -	2,700 - -	1,328 11 10	1,122 4 3	2,450 16 1
Cladnageragh " " - - -	** 1,500 - -	1,350 - -	1,030 - 1	220 - -	1,250 - 1
GENERAL CHARGES - - -	—	—	164 14 2	—	164 14 2
	—	526,454 1 -	504,831 16 10	16,095 16 1	520,927 12 11

† The difference between the Treasury contribution and the total estimated cost is made up by the sum of 5,297*l.* 10*s.* proceeds of the issue of 5,000*l.* Baronial Stock, and a contribution by the working company, viz., The Londonderry and Lough Swilly Railway Company, limited to a maximum sum of 15,000*l.*

* The difference between the Treasury contribution and the total estimated cost is made up by the sum of 5,212*l.* proceeds of the issue of 5,000*l.* Baronial Stock, which has been received in the Office of Public Works.

‡ These services have terminated.

§ Certain counties passed presentments in favour of the Contractors, amounting to 1,700*l.* per annum for seven years, subject to certain conditions.

§§ The difference between the Treasury contribution and the total estimated cost will be met by contributions from the Congested Districts Board in each case, except Liscannor and Kinvarra, the contributions in those instances being made by the Department of Agriculture and Galway County Council respectively. Small local contributions are applicable for Gortnasate and Portnoo.

** The estimated cost of these Works was revised in the estimates for 1907-8.

†† In addition, sums amounting to 2,032*l.* 4*s.* 1*d.* were paid out of the Votes for Public Works Office, Law Charges and Stationery.

	£.	s.	d.
(3.) Funds made available by Section 4 of the Railways (Ireland) Act, 1896, and Sec. 9 of the Marine Works (Ireland) Act, 1902 - - - - -	600,000	-	-
Amount issued to the Board of Works by the Commissioners for the Reduction of the National Debt - - - - -	500,000	-	-
Amount remaining to be issued - - - - -	£. 100,000	-	-

Note.—The receipts from the Coach and Steamer Services, &c., to 31st March 1907 amounted to 13,097*l.* 3*s.* 4*d.*

Office of Public Works, Dublin, }
29 November, 1907. }

J. L. Collins.
Accountant.

CLASS I.—continued.

PUBLIC WORKS AND BUILDINGS.

THE subjoined Summary compares the Gross Expenditure for the Services in Class I. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote.	S E R V I C E.	Grant (Gross).	Expenditure (Gross).		Expenditure compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
			£.	s. d.	£.	s. d.	Surplus.	Deficit.		Estimated.	Realised.
1	Royal Palaces	66,805	62,120	9 7	4,684	10 5	£. s. d. 494 - 11	£. s. d. —	£. s. d. 5,178 11 4	£. s. d. —	£. s. d. —
2	Osborne	18,280	15,717	3 -	2,562	17 -	584 11 3	—	3,127 8 3	—	—
3	Royal Parks and Pleasure Gardens	117,770	117,411	13 2	358	6 10	291 12 5	—	649 19 3	—	—
4	Houses of Parliament Buildings	64,080	63,971	1 3	108	18 9	388 11 8	—	497 10 3	—	—
5	Miscellaneous Legal Buildings, Great Britain	65,510	57,890	9 6	7,619	10 6	9 9 8	—	7,629 - 2	—	—
6	Art and Science Buildings, Great Britain	70,880	67,238	1 4	3,641	18 8	177 10 1	—	3,819 8 9	—	—
7	Diplomatic and Consular Buildings	102,750	97,721	17 11	5,028	2 1	411 16 -	—	5,439 18 1	—	—
8	Revenue Buildings	626,630	572,489	6 10	54,140	13 2	1,675 13 5	—	55,816 6 7	—	—
9	Public Buildings, Great Britain	540,131	511,716	3 2	28,414	16 10	107 10 -	—	28,522 6 10	—	—
10	Surveys of the United Kingdom	241,478	229,343	8 -	12,134	12 -	—	2,570 14 11	9,563 17 1	—	—
11	Harbours under the Board of Trade	23,206	19,812	2 8	3,393	17 4	53 14 10	—	3,447 12 2	—	—
12	Peterhead Harbour	32,000	31,666	2 3	333	17 9	—	—	333 17 9	70 - -	93 8 10
13	Rates on Government Property	662,626	643,522	19 2	19,103	- 10	847 8 5	—	19,950 9 3	—	—
14	Public Works and Buildings, Ireland	212,777	188,450	17 6	24,326	2 6	3,043 15 9	—	27,369 18 3	—	—
15	Railways, Ireland	63,663	59,997	13 10	3,665	6 2	—	—	3,665 6 2	—	—
	TOTAL	2,908,566	2,739,069	9 2	169,496	10 10	8,085 14 3	2,570 14 11		70 - -	93 8 10
							TOTAL Amount to be Surrendered - - - £.		175,011 10 2	More than Estimated	£. 23 8 10

John A. Kenney,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department, {
January, 1908.

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS II.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS II.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

ENGLAND :

	PAGE
1.—House of Lords Offices - - - - -	161
2.—House of Commons Offices - - - - -	164
3.—Treasury and Subordinate Departments - - - - -	166
4.—Home Office - - - - -	170
5.—Foreign Office - - - - -	175
6.—Colonial Office - - - - -	177
7.—Privy Council Office - - - - -	179
8.—Board of Trade - - - - -	181
9.—Mercantile Marine Services - - - - -	187
10.—Bankruptcy Department of the Board of Trade - - - - -	191
11.—Board of Agriculture and Fisheries - - - - -	197
12.—Charity Commission - - - - -	201
13.—Civil Service Commission - - - - -	204
14.—Exchequer and Audit Department - - - - -	206
15.—Friendly Societies Registry - - - - -	208
16.—Local Government Board - - - - -	210
17.—Lunacy Commission - - - - -	215
18.—Mint, including Coinage - - - - -	217
19.—National Debt Office - - - - -	222
20.—Public Record Office - - - - -	224
21.—Public Works Loan Commission - - - - -	226
22.—Registrar General's Office - - - - -	229
23.—Stationery and Printing - - - - -	231
24.—Office of Woods, Forests, and Land Revenues, &c. - - - - -	236
25.—Office of Works and Public Buildings - - - - -	239
26.—Secret Service - - - - -	244

SCOTLAND :

27.—Office of the Secretary for Scotland - - - - -	246
28.—Fishery Board - - - - -	250
29.—Lunacy Commission - - - - -	253
30.—Registrar General's Office - - - - -	255
31.—Local Government Board - - - - -	257

IRELAND :

32.—Household of the Lord Lieutenant of Ireland - - - - -	259
33.—Chief Secretary for Ireland - - - - -	261
34.—Department of Agriculture and Technical Instruction - - - - -	264
35.—Charitable Donations and Bequests Office - - - - -	280
36.—Local Government Board - - - - -	282
37.—Public Record Office - - - - -	285
38.—Public Works Office - - - - -	287
39.—Registrar General's Office - - - - -	293
40.—Valuation and Boundary Survey - - - - -	295

CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the Offices of the HOUSE OF LORDS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
DEPARTMENT OF THE LORD CHANCELLOR :						
A.—Salaries - - - - -	5,440 - -	5,425 - -	15 - -		—	
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES :						
B.—Salaries - - - - -	4,409 - -	4,408 15 -	- 5 -			
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS :						
C.—Salaries, Wages and Allowances - -	18,484 - -	18,313 10 8	170 9 4		—	
D.—Incidental Expenses - - - - -	705 - -	752 6 1	—		47 6 1	
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD :						
E.—Salaries - - - - -	1,300 - -	1,300 - -	—		—	
DEPARTMENT OF THE LIBRARIAN -						
F.—Salaries and Wages - - - - -	1,669 - -	1,654 4 8	14 15 4		—	
G.—Incidental Expenses - - - - -	40 - -	26 - 5	13 19 7		—	
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN :						
H.—Salaries and Wages - - - - -	4,598 - -	4,599 5 1	—		1 5 1	
I.—Incidental Expenses - - - - -	110 - -	100 16 9	9 3 3		—	
CONTINGENT EXPENSES OF THE HOUSE OF LORDS :						
K.—Witnesses attending Committees - -	200 - -	87 6 3	112 13 9		—	
L.—Shorthand Writers - - - - -	800 - -	591 15 3	208 4 9		—	
M.—Miscellaneous Expenses - - - - -	45 - -	35 17 -	9 3 -		—	
N.—Calendaring Historical Documents -	360 - -	360 - -	—		—	
O.—Police - - - - -	4,050 - -	3,938 11 8	111 8 4		—	
GROSS TOTAL - - - £.	42,210 - -	41,593 8 10	665 2 4		48 11 2	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 616 11 2			
			Surplus of Appropriations in Aid Realised.			
Deduct,—	Estimated.	Realised.				
P.—Appropriations in Aid - - - - -	25,000 - -	25,686 14 -	£. 686 14 -			
			Total Surplus to be Surrendered			
NET TOTAL - - - £.	17,210 - -	15,906 14 10	£. 1,303 5 2			

CLASS II.—*continued.*VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving arising from there being no public function during the year requiring extra Clerical assistance.

B.—Fractional part of a pound.

C.—Savings caused by the charges under the heads of "Indexes to Reports of Select Committees" and "Nautical Assessors" being less than were anticipated.

D.—Excess caused by the charge for Delivery of Minutes, &c., being heavier than was estimated for, owing to the occurrence of an extra Session in 1906.

F.—Saving arising from the death of the Attendant in the Library and the appointment of his successor at a lower initial salary.

G.—The amount required under this Sub-Head was below the Estimate.

H.—The item of this Sub-Head "Wages of Porters &c.," was slightly under-estimated.

I.—The charge on this Sub-Head was below the Estimate.

K. } The charges on these Sub-Heads, which cannot be at all accurately estimated, were severally
L. } below the Estimate.
M. }

O.—The charge of the Police was below the Estimate.

P.—Appropriations in Aid.—The amount of Fees received on Private Bills and Oppositions thereto was somewhat above the Estimate; the probable sum that will be received thereon being most difficult of calculation, at all accurately, before the publication of the Estimate.

	£.	s.	d.
Estimated amount of Fees to be applied as Appropriations in Aid	25,000	—	—
Amount of Fees realised in the Year 1906–1907	29,159	11	4
Deducted for payment of Superannuation Allowances beyond the interest on the invested Fee Fund, Fees returned, &c.	3,472	17	4
Amount shown as Appropriations in Aid realised	£. 25,686	14	—

EXTRA REMUNERATION.

A. H. Robinson - - - - 47*l.* 3*s.* -*d.* From the Board of Trade Vote (Light Railway Commission).

The Surplus of 5,978*l.* 15*s.* 0*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1906, has been surrendered.

22nd November 1907.

Henry Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 1.

HOUSE OF LORDS OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Heads D. and H. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 1,303*l.* 5*s.* 2*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	42,210	-	-
Expenditure (<i>Gross</i>) - - - - -	41,593	8	10
Net Surplus - - -	£.	616	11 2
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	£.	686	14 -
Total Amount to be Surrendered - - -	£.	1,303	5 2

APPROPRIATIONS IN AID.

3. The full amount of Fees realised in the year 1906-7 was 29,159*l.* 11*s.* 4*d.*, of which 3,424*l.* 7*s.* 4*d.* was required to make good the amount by which the Super-annuation Allowances of the Officers of the House of Lords exceeded the interest of the invested Fee Fund which is applied in payment of these allowances; 48*l.* 10*s.* was returned in respect of Fees over-paid.

FEE FUND ACCOUNT.

4. A detailed examination has been given to the Fee Fund Account, and the result is satisfactory.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the Offices of the HOUSE OF COMMONS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	3,500 - -	3,500 - -	—	—
DEPARTMENT OF THE CLERK OF THE HOUSE:				
B.—Salaries and Allowances - -	25,497 - -	25,208 - -	289 - -	—
C.—Postage and Incidental Expenses - -	45 - -	53 8 3	—	8 8 3
DEPARTMENT OF THE SPEAKER:				
D.—Salaries and Allowances - - - -	8,440 - -	8,379 14 2	60 5 10	—
E.—Delivery of Votes and Parliamentary Papers - - - -	1,070 - -	1,063 11 -	6 9 -	—
Original - - £900. Supplementary £170.				
DEPARTMENT OF THE SERGEANT-AT-ARMS:				
F.—Salaries, Wages, and Allowances } Original - - £10,136. Supplementary £239.	10,375 - -	10,674 11 11	—	299 11 11
G.—Incidental Expenses } Original - - £3,365. Supplementary £218.				
H.—Witnesses and other Committee Expenses } Original - - £500. Supplementary £1,200.	1,700 - -	1,741 3 -	—	41 3 -
I.—Shorthand Writers } Original - - £1,000. Supplementary £1,353.				
K.—Police and Miscellaneous Expenses -	4,517 - -	4,526 18 2	—	9 18 2
GROSS TOTAL - { Original - - £57,900. Supplementary £3,180. }	61,080 - -	61,025 15 9	413 5 7	359 1 4
			Net Surplus of Gross Estimate over Expenditure.	
			£. 54 4 3	
			Surplus of Appropriations in Aid Realised.	
			£. 3 12 6	
			Total Surplus to be Surrendered.	
NET TOTAL - { Original - - £32,900 Supplementary £1,550 }	34,450 - -	34,392 3 3	£. 57 16 9	

CLASS II.—*continued.*VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Saving caused by changes in the Staff.
 C.—The expenses of postage were above the Estimate.
 D.—Saving caused by death of the Speaker's Trainbearer, and consequent changes in the Staff.
 E.—The expense of the delivery of votes was less than anticipated.
 F.—Excess caused by the appointment of two additional Messengers, and by the increased charge for Sessional Cleaners owing to the Autumn Session.
 G.—Incidental expenses were below the Estimate.
 H.—Excess caused by the large number of Select Committees.
 I.—Slight variation.
 K.—The charge for Police was above the Estimate owing to the Autumn Session.
 L.—Slight variation.

The Surplus of 6,070*l.* 6*s.* 9*d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1906, has been surrendered.

W. Gibbons,
Accounting Officer.

17 July 1907.

James W. Lowther,
Speaker.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. Expenditure in excess of the Estimate has taken place under Sub-Heads C., F., H., and K. Excess.
 2. The Amount to be Surrendered is, as shown by the Account, 57*l.* 16*s.* 9*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	61,080	-	-
Expenditure (<i>Gross</i>) - - - - -	61,025	15	9
Net Surplus - - -	£. 54	4	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -		3	12 6
Total Amount to be Surrendered - - -	£. 57	16	9

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 3.

TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses in the Department of His Majesty's TREASURY and SUBORDINATE DEPARTMENTS, including Expenses in respect of Advances under the Light Railways Act, 1896 (59 & 60 Vict. c. 48) in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
TREASURY.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	53,774 - -	53,519 12 5	254 7 7	—
B.—Travelling Expenses - - - -	300 - -	291 4 1	8 15 11	—
C.—Special Inquiries - - - -	500 - -	667 15 4	—	167 15 4
D.—Incidental Expenses - - - -	320 - -	277 14 3	42 5 9	—
COMMITTEE OF IMPERIAL DEFENCE.				
E.—Salaries, &c. - - - -	3,400 - -	3,347 3 6	52 16 6	—
F.—Travelling and Incidental Expenses	50 - -	33 - 8	16 19 4	—
OFFICE OF PARLIAMENTARY COUNSEL.				
G.—Salaries and Wages - - - -	5,848 - -	5,840 9 -	7 11 -	—
H.—Fees to Counsel, &c. - - - -	1,500 - -	1,207 10 -	292 10 -	—
I.—Incidental Expenses - - - -	10 - -	6 7 9	3 12 3	—
STATUTE LAW COMMITTEE.				
K.—Revision of Statute Law, &c. - -	672 - -	585 15 6	86. 4 6	—
TOTAL for TREASURY, &c. - - £.	66,374 - -	65,776 12 6	765 2 10	167 15 4
PAYMASTER-GENERAL'S OFFICE.				
L.—Salaries, Wages, and Allowances, London	16,230 - -	15,884 2 5	345 17 7	—
M.—Travelling and Incidental Expenses, London - - - -	150 - -	119 1 2	30 18 10	—
N.—Salaries, Wages, and Allowances, Treasury Remembrancer's Office, Ireland - - - -	3,319 - -	3,315 17 3	3 2 9	—
O.—Travelling and Incidental Expenses, Ireland - - - -	40 - -	28 5 9	11 14 3	—
TOTAL for PAYMASTER-GENERAL'S OFFICE, London and Dublin - } £.	19,739 - -	19,347 6 7	391 13 5	—
Carried forward - - - £.	86,113 - -	85,123 19 1	1,156 16 3	167 15 4

CLASS II.—*continued.*VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . . £.	86,113 - -	85,123 19 1	1,156 16 3	167 15 4
EXCHEQUER OFFICE, SCOTLAND.				
P.—Salaries - - - - -	4,963 - -	4,974 17 5	—	11 17 5
TEACHERS' PENSION OFFICE, IRELAND.				
Q.—Salaries - - - - -	2,394 - -	2,397 15 5	—	3 15 5
R.—Travelling and Incidental Expenses -	5 - -	- 15 2	4 4 10	—
TOTAL for TEACHERS' PENSION OFFICE - - - - - } £.	2,399 - -	2,398 10 7	4 4 10	3 15 5
S.—Suez Canal (British Directors) - -	1,000 - -	1,000 - -	—	—
T.—Receiver of Hereditary Revenue - -	445 - -	445 - -	—	—
U.—Principal Chemist of the Government Laboratories - - - - -	1,500 - -	1,500 - -	—	—
V.—Annuities under the Light Railways Act, 1896 - - - - -	7,185 - -	7,184 4 -	- 16 -	—
GROSS TOTAL - - - - -	103,605 - -	102,626 11 1	1,161 17 1	183 8 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 978 8 11	
<i>Deduct,—</i>			Surplus of Appropriations in Aid Realised.	
W.—Appropriations in Aid - - - - -	3,694 - -	3,811 9 -	£. 117 9 -	
NET TOTAL, TREASURY AND SUBORDINATE DEPARTMENTS - - - - - } £.	99,911 - -	98,815 2 1	Total Surplus to be Surrendered.	
			£. 1,095 17 11	
			Stamps.	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - -			4,500 - -	
Amount of Extra Receipts realised in 1906-7, and paid to Exchequer - - - - -			5,426 1 -	

CLASS II.—*continued.*VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving mainly due to the retirement of a Clerk and the transfer of a Clerk to another Department.

B and D.—Casual saving.

C.—It is impossible to foresee what expenditure may be required under this Sub-Head.

E.—The expenditure on clerical assistance, &c., was below the Estimate.

F.—Cannot be accurately estimated.

G and I.—Casual saving.

H.—The Fees depend upon the number and nature of the Bills to be drafted, and cannot therefore be accurately estimated.

K.—It was not found possible to make as much progress with the Edition of the Commonwealth Statutes as had been anticipated.

L.—Saving due to the death of a First Class Clerk.

M and O.—Cannot be accurately estimated.

N.—Casual saving.

P.—Excess due to payments for overtime work, in connection with the Registration of Joint Stock Companies.

Q.—Due to pay of substitute for a Messenger absent on sick leave.

R.—These expenses cannot be accurately estimated.

W.—The Appropriations in Aid were as under :—

	Estimated.	Actual.			
	£.	£.	s.	d.	
Exchequer Office (Scotland):					
Fees from Ultimus Hæres Estates -	320	367	8	8	These Fees vary with the number and nature of the Estates administered.
Contribution from the Funds of the Congested Districts Board for services rendered - - -	150	150	-	-	
Suez Canal (British Directors):					
Fees reimbursed by the Resident Director at Paris - - - -	1,000	1,000	-	-	
Interest and Dividends on Qualifying Shares - - - - -	1,600	1,669	4	4	Cannot be accurately estimated.
Interest on advances under the Light Railways Act, 1896 - - -	624	624	-	-	
Dividend on Share in Cunard Steamship Company - - - -	—	-	16	-	
£.	3,694	3,811	9	-	

CLASS II.—*continued.*VOTE 3.—TREASURY AND SUBORDINATE DEPARTMENTS—*continued.*

EXTRA RECEIPTS—STAMPS.

These Fees, which are received in connection with the Registration of Joint Stock Companies, vary according to the number of Companies registered and the amount of their Capital.

EXTRA REMUNERATION.

A Second Class Clerk received £45 for services as Secretary to the Government Factories and Workshops Committee.

The Surplus of 4,073*l.* 16*s.* 11*d.* shown on the Account of the Vote "Treasury and Subordinate Departments," for the year ended 31st March 1906, has been surrendered.

Treasury,
21 November 1907.)

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C., Excess. P., and Q.

2. The Amount to be Surrendered is, as shown by the Account, 1,095*l.* 17*s.* 11*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	103,605	-	-
Expenditure (<i>Gross</i>) - - - - -	102,626	11	1
Net Surplus - - - - -	£.	978	8 11
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	117	9	-
Total Amount to be Surrendered - - - - -	£.	1,095	17 11

EXTRA RECEIPTS, payable to EXCHEQUER.

3. In addition to the Extra Receipts shown upon the Account, a sum of 500*l.* has been Managed paid to the Exchequer in repayment of the expenses of the Treasury in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of receipts by the Public Works Loan Commissioners in excess of the Amount appropriated in aid of their Vote. This sum of 500*l.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.* to which reference is made in paragraph 2 of my Report on Class II., Vote 21.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of His Majesty's Secretary of State for the HOME DEPARTMENT AND SUBORDINATE OFFICES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HOME OFFICE :						
A.—Salaries, Wages, and Allowances - -	37,942 - -	39,037 5 9	—		1,095 5 9	
B.—Travelling - - - - -	125 - -	160 8 5	—		35 8 5	
C.—Special Inquiries - - - - -	1,000 - -	2,500 19 -	—		1,500 19 -	
D.—Incidental Expenses - - - -	350 - -	224 15 8	125 4 4		—	
INSPECTION OF FACTORIES AND WORKSHOPS :						
E.—Salaries and Allowances - - -	53,805 - -	53,091 19 9	713 - 3		—	
F.—Travelling, &c. - - - - -	13,000 - -	12,375 16 8	624 3 4		—	
G.—Fees to Surgeons, &c. - - - -	7,000 - -	7,974 - 8	—		974 - 8	
H.—Costs of Prosecutions, Inquiries, and Arbitrations - - - - -	2,000 - -	925 4 3	1,074 15 9		—	
I.—Incidental Expenses - - - -	900 - -	920 1 8	—		20 1 8	
INSPECTION OF EXPLOSIVES :						
K.—Salaries and Allowances - - -	3,200 - -	3,200 - -	—		—	
L.—Travelling - - - - -	800 - -	752 7 7	47 12 5		—	
M.—Fees and Expenses of Chemical Referees	900 - -	831 14 -	68 6 -		—	
N.—Costs of Inquiries and Arbitrations -	5 - -	—	5 - -		—	
O.—Incidental Expenses - - - -	40 - -	192 14 10	—		152 14 10	
INSPECTION OF MINES AND QUARRIES :						
P.—Salaries and Allowances - - -	20,736 - -	20,455 15 7	280 4 5		—	
Q.—Travelling - - - - -	9,600 - -	9,283 15 1	316 4 11		—	
R.—Costs of Inquiries, Arbitrations, &c. -	900 - -	1,325 - 6	—		425 - 6	
S.—Incidental Expenses - - - -	500 - -	547 11 4	—		47 11 4	
BOARDS OF EXAMINATION OF MANAGERS AND UNDER-MANAGERS OF COAL MINES :						
T.—Salaries - - - - -	1,250 - -	1,208 7 -	41 13 -		—	
U.—Travelling Expenses - - - -	450 - -	430 12 3	19 7 9		—	
Carried forward - - - £.	154,503 - -	155,438 10 -	3,315 12 2		4,251 2 2	

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is due to (1) the appointment of an additional Under Secretary of State and other additions to the Staff; and (2) expenditure in excess of the sum provided for Copying, which was rendered necessary by unforeseen pressure of work. The excess would have been greater but for savings on changes in personnel.

B.—The excess is attributable to the cost of certain special journeys, the necessity for which could not be foreseen when the estimate was made.

C.—The excess is due to (1) the heavy expenditure entailed by the appointment during the year of four important Departmental Committees (Truck Acts; Building Accidents; Compensation for Industrial Diseases; and Miners' Eight Hour Day); and (2) the appointment of a special Commissioner to make inquiry in Australia and New Zealand with regard to Wages Boards and other industrial questions.

D.—The expenditure for repatriation expenses was very small, and the amount required under the other items of the Sub Head was slightly over-estimated.

E.—The surplus represents the amount of savings arising mainly from changes in personnel and casual vacancies, as reduced by the cost of an augmentation made to the Inspecting Staff during the year.

F.—The surplus is due to the following causes:—(1) the existence of the casual vacancies referred to under the previous Sub-Head; (2) the absence of a Lady Inspector for the greater part of the year owing to her services having been lent to a Royal Commission; and (3) absences on sick leave, which were above the average.

G.—Owing to the increased activity of trade, there was a large and unexpected increase in the number of accident reports received in 1906.

H.—The expenditure in 1906–7 was considerably below the average of recent years, it having been found possible to settle the three codes of dangerous trades regulations issued during the year without holding Public Inquiries.

I. }
L. } —Casual variations.
M. }

N.—No Inquiry involving expense was held during the year.

O.—The excess is due to the purchase of an equipment of spectroscopic apparatus, which was urgently required in connection with an important prosecution.

P.—The surplus represents the amount of savings on changes in personnel and casual vacancies, as reduced by the cost of the appointment during the year of a Superintending Inspector for South Wales.

Q.—The expenditure under this Sub-Head varies according to the distribution of the Inspector's time between mines and quarries, and between the outlying portions of their districts and those nearer to their headquarters. In 1906–7 the expenditure was below the average of recent years.

R.—The cost of Inquiries was above the average of recent years by reason of the expenditure in connection with a Departmental Committee on the mining explosive "Bobbinite" and the expenses at the Testing Station (which included the cost of providing electric fans for purposes of ventilation) were also exceptionally heavy.

S. }
T. } —Casual variations.
U. }
V. }

W.—Fractional part of a £.

X.—Casual variation.

Y.—Fractional part of a £.

Z.—Casual variation.

AA.—The number of committals (especially of cases under Section 1 of the Act carrying the highest rate of contribution) proved less than seemed probable at the time of making the estimate.

BB.—Casual variation.

CC.—The expenditure under the Sub-Head depends upon the references made to the Medical Referees by Judges and Arbitrators.

DD. }
EE. } —These estimates were made before the Act came into force; they were therefore necessarily
FF. } approximate, and to some extent conjectural.
GG. }
HH. }

II.—A detailed statement is appended.

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realised.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Home Office Fees on Royal Licences, Charters, &c.	750 - -	670 17 6	—	79 2 6
2. Fees under the Naturalisation Act - - -	2,500 - -	3,351 10 -	851 10 -	—
3. Fees under the Coal Mines Regulation Act- -	1,700 - -	1,541 2 6	—	158 17 6
4. Fees for Testing Mining Explosives - - -	450 - -	323 5 -	—	126 15 -
5. Fees and Expenses under the Explosives Act	400 - -	324 2 3	—	75 17 9
6. Fines imposed in England and Wales under the Factory and Workshop Acts, the Coal and Metalliferous Mines Regulation Acts, and the Explosives Act - - - - -	3,000 - -	3,432 10 9	432 10 9	—
7. Expenses recoverable from Masters of Ships under the Aliens Act - - - - -	100 - -	36 12 1	—	63 7 11
8. Miscellaneous Receipts- - - - -	100 - -	104 2 7	4 2 7	—
£.	9,000 - -	9,784 2 8	1,288 3 4	504 - 8
			£.784 2 8	

1. Casual variation.

2. The falling off in the applications for naturalisation ceased; and, contrary to expectation, the year 1906-7 showed a large increase.

3, 4, 5, 6. Estimates necessarily only approximate.

7. The estimate was made before the Act came into force, and was quite conjectural.

8. Casual variation.

EXTRA REMUNERATION.

A Junior Clerk in the Home Office received 217*l.* 3*s.* 5*d.* as Secretary to the Royal Commission on Mines.

Another Junior Clerk received 40*l.* for his services as Secretary to a Departmental Committee on Reformatory and Industrial School Funds.

Another Junior Clerk received 30*l.* as Secretary to a Departmental Committee on the Baronetage.

An Assistant Clerk in the Home Office received 60*l.* 16*s.* 4*d.* for extra duties performed out of office hours.

An Inspector of Factories received 100*l.* for his services as Secretary to a Departmental Committee on the Ventilation of Factories.

A Lady Inspector of Factories received 105*l.* for investigations made by her for the Royal Commission on the Poor Laws.

An Assistant Inspector of Mines received 39*l.* 17*s.* for acting as Assistant Examiner under the Board of Education.

CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

The Surplus of 4,651*l.* 11*s.* 1*d.* shown on the Account of the Vote "Home Office," for the year ended 31st March 1906, has been Surrendered.

Home Office, Whitehall, }
27 November 1907. }

W. P. Byrne,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A., B., C., G., I., O., R., S., X., Y., and BB.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 4,440*l.* 4*s.* 8*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	199,085	-	-
Expenditure (<i>Gross</i>) - - - - -	195,428	18	-
Net Surplus - - -	£. 3,656	2	-
<i>Add,—</i> Appropriations in Aid realised in excess of the Estimate	784	2	8
Total Amount to be Surrendered - - -	£. 4,440	4	8

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of HIS MAJESTY'S SECRETARY OF STATE FOR FOREIGN AFFAIRS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances . . .	53,466 — —	52,202 4 —	1,263 16 —	—
B.—Legal Adviser	1,950 — —	1,950 — —	—	—
C.—Messengers' Salaries	3,705 — —	3,505 4 1	199 15 11	—
D.— Ditto - Travelling Expenses . . .	5,300 — —	4,396 7 6	903 12 6	—
E.—Incidental Expenses	575 — —	446 2 9	128 17 3	—
GROSS TOTAL £.	64,996 — —	62,499 18 4	2,496 1 8	—
			Surplus of Gross Estimate over Expenditure.	
			£. 2,496 1 8	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
F.—Appropriations in Aid (Passport Fees) .	600 — —	624 13 6	£. 24 13 6	
NET TOTAL £.	64,396 — —	61,875 4 10	Total Surplus to be Surrendered.	
			£. 2,520 15 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly caused by the retirement of a Senior Clerk and consequent promotions at minimum rates of Salary.

C.—Owing to the death of two of the King's Foreign Service Messengers during the March Quarter, 1907.

D.—Expenditure was less than had been anticipated. Less has been taken for 1907–8. The Subhead is charged with 28*l.* 7*s.* 4*d.*, being the balance of cash the late Mr. A. Herbert, a King's Foreign Service Messenger, had with him out of the amount advanced for his journey, when he was lost in the wreck of the s.s. "Berlin."

E.—Cannot be accurately estimated.

F.—Above the average.

CLASS II.—*continued.*VOTE 5.—FOREIGN OFFICE—*continued.*

EXTRA REMUNERATION.

The following Extra Allowances were made to Members of the Foreign Office during the year:—

	Amount.	Date of Treasury Authority.
	£ s. d.	
From the Diplomatic and Consular Services Vote:—		
To a Senior Clerk. Outfit on proceeding on a Special Mission to Zanzibar - - - - -	50 - -	June 27, 1906.
To an Assistant Clerk. Regulation Allowance as Chargé d'Affaires at Berne - - - - -	62 - -	—
To an Assistant Clerk. Outfit and Gratuity in connection with the Mission of H.R.H. the Prince of Wales to attend the Marriage of the King of Spain - - - - -	100 - -	May 24, 1906.
To a Junior Clerk, First Class. Gratuity as Secretary to the British Delegates to the Labour Conference at Berne - - - - -	50 - -	Jan. 8, 1907.
To a Junior Clerk, First Class. Gratuity for services in connection with the Anglo-German Boundary Conference at Berlin - - - -	50 - -	Aug. 20, 1906.
To a Junior Clerk, First Class. Gratuity for services as Secretary to the New Hebrides Commission - - - - -	50 - -	April 4 1906.

The Surplus of 3,783*l.* 5*s.* 2*d.* shown on the Account of the Vote "Foreign Office" for the year ended 31st March 1906, has been surrendered.

Foreign Office, }
November 30, 1907.)

W. C. Cartwright,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Unvouched payment. 1. Under Sub-head D., Messengers' Travelling Expenses, a sum of 28*l.* 7*s.* 4*d.* is charged as a final payment, with Treasury sanction, in respect of the balance of the amount advanced to a late King's Foreign Service Messenger who was lost in the wreck of the s.s. "Berlin."

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 2,520*l.* 15*s.* 2*d.*

	£.	s.	d.
Grant (Gross) - - - - -	64,996	-	-
Expenditure (Gross) - - - - -	62,499	18	4
Surplus - - - - -	£. 2,496	1	8
Add,—			
Appropriations in Aid realised in excess of the Estimate	£.	24	13 6
Total Amount to be Surrendered - - -	£.	2,520	15 2

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of His Majesty's SECRETARY of STATE for the COLONIES, including a Grant in Aid of certain Expenses connected with EMIGRATION, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries, Wages and Allowances - -	51,806 - -	51,630 3 4	175 16 8			--		
B.—Incidental Expenses - - - -	744 - -	672 16 7	71 3 5			--		
C.—Emigrants' Information Office (Grant-in-Aid) - - - - -	1,500 - -	1,500 - -	--			--		
	£. 54,050 - -	53,802 19 11				--		
Surplus to be Surrendered . £.			247 - 1					

Estimated amount of Extra Receipts payable to Exchequer Nil.

Amount of Extra Receipts realised during the year 1906-7,
and paid over to the Exchequer - - - - - £4 6 8

EXPLANATION of Causes of Variation between Expenditure and Grant.

A.—After the Estimate had been framed, additional expenditure was incurred owing to the transfer of the charge for the salary of the Secretary to the Colonial Defence Committee to the Vote for the Colonial Office. The resulting excess was, however, more than covered by savings which arose in connection with the subsequent retirement of the Senior Assistant Under-Secretary of State and of a Principal Clerk, and of promotions which took place at minimum scales of salary. The saving was further increased by vacancies in the Second Class Clerkships not being filled up at the time. There were also savings on the provision made for Copying and Extra Typing, and for Temporary Assistance.

B.—The expenditure on Messengers' Travelling Expenses was less than was expected, and that on Parcels Postage was below the average

EXTRA REMUNERATION.

A Second Class Clerk received a sum of 50*l.* from the Vote for Diplomatic and Consular Services for services as a member of the Anglo-French Commission on the New Hebrides. The Assistant to the Supervisor of Copying received sums amounting to 51*l.* 5*s.* 4*d.* as extra remuneration, viz. :—33*l.* 1*s.* for overtime from the provision under the item in the Estimate for "Temporary Assistance, including overtime of Second Division Clerks and others," and 18*l.* 4*s.* 4*d.* for Special Copying out of office hours from the provision under the item for "Copying including Extra Typing."

EXTRA RECEIPTS.

The sum of 4*l.* 6*s.* 8*d.* was received from the Newsagents to the Colonial Office as a refund in connection with the supply of newspapers.

The Surplus of 1,540*l.* 15*s.* shown on the Account of the Vote "Colonial Office" for the year ended 31st March 1906, has been surrendered.

Colonial Office,
29 November 1907. }

G. V. Fiddes,
Accounting Officer.

I certify that this Account has been examined under my directions, and subject to the observations contained in the annexed Report, is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

Vote 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.

1. The Amount to be Surrendered is, as shown by the Account, 247*l.* 0*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	54,050	-	-
Expenditure - - - - -	53,802	19	11
Surplus - - -	£. 247	0	1

Rules under
Superannua-
tion Act 1887:
abatement.

2. Sir Montagu Ommanney, who was formerly a Crown Agent for the Colonies, was appointed Permanent Under Secretary for the Colonies on 7th June, 1900, from which position he retired on 15th January, 1907. As he had previously received a gratuity of 1,200*l.* from Army Funds on his retirement from the Royal Engineers, his salary as Permanent Under Secretary, in accordance with the terms of the Rules framed under Section 6 of the Superannuation Act of 1887, should have been subject for each of 6½ years to an abatement of the annual value of this gratuity, assessed at 67*l.* 12*s.* 6*d.* The abatements were not made, and when the omission was brought to light on Sir Montagu Ommanney's retirement a recovery was made of 53*l.* 10*s.* 9*d.*, the proportion of the above-mentioned annual value of gratuity for the period from 1st April, 1906 to 15th January, 1907, and I am informed by the Treasury that it has been for many years Their Lordships' practice to limit the claim for arrears, in cases where (as in the present instance) the non-compliance with the Rules was unintentional, to the financial year of which the Accounts are still open.

Colonial
Defence
Committee.

3. In the Accounting Officer's explanation under Sub-head A, Salaries, reference is made to the charge to this Vote of the salary of the Secretary to the Colonial Defence Committee. The additional expenditure incurred in consequence of the transfer amounted to 423*l.* 18*s.* 7*d.* Provision for the salary is made under this Vote in the Estimates 1907-08.

EMIGRANTS' INFORMATION OFFICE.—GRANT-IN-AID.

Grant in Aid
Account.

4. The Account of the Grant in Aid, as audited in my Department, is appended. Including the balance of 526*l.* 6*s.* brought forward, the Account shows a total receipt of 2,036*l.* 9*s.* 5*d.* and a total expenditure of 1,517*l.* 8*s.* 3*d.* The balance carried forward is 519*l.* 1*s.* 2*d.*

Supply of
Stamps.

5. In addition to the amount of the Grant in Aid stamps to the value of 192*l.* 14*s.* were issued to the Emigrants' Information Office. The charges for these stamps, which are obtained through the Colonial Office from the Postmaster-General at 75 per cent of their face value, are included in Sub-Head B, Incidental Expenses of the Colonial Office Vote.

John A. Kempe,
Comptroller and Auditor General.

ANNUAL ACCOUNT for the year 1906-1907 in respect of Parliamentary Grant in Aid of the Emigrants' Information Office.

RECEIPTS.				PAYMENTS.			
	£.	s.	d.		£.	s.	d.
Grant in Aid - - - -	1,500	-	-	HEAD OFFICE.			
*Miscellaneous - - - -	10	3	5	Salaries - - - - -	1,100	11	10
Balance brought forward from Account of 1905-1906	526	6	-	Rent - - - - -	325	-	-
				Miscellaneous - - - -	21	10	7
				BRANCHES.			
				Fees - - - - -	50	-	-
				Miscellaneous - - - -	20	5	10
					1,517	8	3
				Balance to be carried to Account of 1907-1908	519	1	2
	£.	2,036	9 5		£.	2,036	9 5

* This amount of 10*l.* 3*s.* 5*d.* represents 10*l.* 1*s.* 11*d.* interest on deposit, 1*s.* 6*d.* refund on unused stamped cheques.

CLASS II.—*continued.*

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of His Majesty's Most Honourable PRIVY COUNCIL in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	12,326 - -	12,122 13 2	203 6 10	—	—	—
B.—Incidental Expenses - - - -	643 - -	278 14 5	364 5 7	—	—	—
C.—Expenses under Pharmacy Act, 1868. (31 & 32 Vict. c. 121) - - - -	126 - -	126 - -	—	—	—	—
GROSS TOTAL - - £.	13,095 - -	12,527 7 7	567 12 5	—	—	—
			Surplus of Gross Estimate over Expenditure.			
			£. 567 12 5			
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid (Judicial Fees) -	1,805 - -	2,274 3 6	£. 469 3 6			
			Total Surplus to be Surrendered.			
NET TOTAL - - £.	11,290 - -	10,253 4 1	£. 1,036 15 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation between expenditure and grant is accounted for by savings on the amounts allowed for Copying and Office Keeper's Expenses. Against the gross decrease has to be placed an excess expenditure on the sums voted for (a) Nautical Assessors' Fees (see Treasury 2135/07), and (b) the Salaries of two Assistant Clerks (Abstractor Class). [See Treasury 17213/06].

B.—The difference is due to savings on the amounts taken for Special Trains and Office Keeper's Expenses.

D.—For an explanation of the amount of Office Fees received in excess of the Estimate for 1906–7 I desire to refer to my Memorandum of 1900. At the time when the Estimate was made the Appeals entered at the Privy Council Office were eight less than those entered for the corresponding period in the previous year (1904) and twenty four less than those entered in 1903. In these circumstances I did not think that the Estimate could safely be put higher than 1,800*l.*

E. S. Hope,
Registrar.

CLASS II.—*continued.*VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

The Surplus of 793*l.* 14*s.* 9*d.*, shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1906, has been surrendered.

Privy Council Office,)
6 November 1907.)

J. H. Harrison,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Amount to be Surrendered is, as shown by the Account, 1,036*l.* 15*s.* 11*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	13,095	-	-
Expenditure (<i>Gross</i>) - - - - -	12,527	7	7
Surplus -	£. 567	12	5

Add,—

Appropriations in Aid realised in excess of the Estimate - - - - -	469	3	6
---	-----	---	---

Total Amount to be Surrendered £.1,036 15 11

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 8.BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF THE COMMITTEE OF PRIVY COUNCIL FOR TRADE, and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF THE COMMITTEE OF PRIVY COUNCIL FOR TRADE, and SUBORDINATE DEPARTMENTS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
BOARD OF TRADE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	59,410 - -	58,184 3 1	1,225 16 11	—
B.—Copying - - - - -	4,000 - -	4,180 7 10	—	180 7 10
C.—Special Services - - - - -	4,990 - -	4,433 2 9	556 17 3	—
D.—Travelling Expenses - - - - -	3,000 - -	2,336 1 11	663 18 1	—
E.—Electric Laboratory - - - - -	400 - -	304 19 4	95 - 8	—
F.—Incidental Expenses - - - - -	1,035 - -	1,063 5 7	—	28 5 7
LEGAL BRANCH.				
G.—Salaries - - - - -	7,200 - -	7,151 3 8	48 16 4	—
H.—Travelling and Incidental Expenses -	200 - -	137 14 9	62 5 3	—
I.—Law Charges - - - - -	14,650 - -	16,083. 16 8	—	1,433 16 8
STANDARDS DEPARTMENT.				
K.—Salaries - - - - -	1,804 - -	1,647 14 6	156 5 6	—
L.—Incidental Expenses - - - - -	750 - -	735 13 10	14 6 2	—
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.				
M.—Salaries - - - - -	13,008 - -	12,751 1 3	256 18 9	—
N.—Copying, &c. - - - - -	739 - -	727 13 -	11 7 -	—
O.—Travelling and Incidental Expenses -	125 - -	127 4 -	—	2 4 -
TOTAL for BOARD OF TRADE - - £.	111,311 - -	109,864 2 2	3,091 11 11	1,644 14 1
COMMERCIAL, LABOUR, AND STATISTICAL DEPARTMENT.				
P.—Salaries, Wages, and Allowances - -	31,858 - -	30,633 7 10	1,224 12 2	—
Q.—Travelling Expenses - - - - -	600 - -	488 13 5	111 6 7	—
Carried forward £.	32,458 - -	31,122 1 3	1,335 18 9	—

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Brought forward - - -	32,458 - -	31,122 1 3	1,335 18 9			
R.—Incidental Expenses - - - -	750 - -	784 3 3			34 3 3	
S.—Fees and Travelling Expenses under the Conciliation Act, 1896 - - - -	1,000 - -	820 11 10	179 8 2		—	
T.—Commercial Missions, &c. - - -	1,000 - -	998 12 2	1 7 10		—	
T 1.—Inquiries and Experiments in connection with Cotton Cultivation in the British Empire - - - -	500 - -	495 12 11	4 7 1		—	
TOTAL for COMMERCIAL, LABOUR, } AND STATISTICAL DEPARTMENT }	£. 35,708 - -	34,221 1 5	1,521 1 10		34 3 3	
PATENT OFFICE.						
U.—Salaries, Wages, and Allowances - -	99,299 - -	99,143 18 10	155 1 2		—	
V.—Police - - - -	295 - -	295 - 10	—		- - 10	
W.—Law Reporting - - - -	1,800 - -	1,652 16 -	147 4 -		—	
X.—International Bureau - - - -	150 - -	138 14 6	11 5 6		—	
Y.—Travelling Expenses - - - -	30 - -	41 7 11	—		11 7 11	
Z.—Incidental Expenses - - - -	1,810 - -	1,296 3 10	513 16 2		—	
TOTAL for PATENT OFFICE - - £.	103,384 - -	102,568 1 11	827 6 10		11 8 9	
LIGHT RAILWAYS COMMISSION.						
AA.—Salaries and Allowances - - -	3,850 - -	3,439 1 2	410 18 10		—	
BB.—Travelling Expenses - - - -	400 - -	131 9 -	268 11 -		—	
CC.—Incidental Expenses - - - -	50 - -	7 10 9	42 9 3		—	
Total - - -	4,300 - -	3,578 - 11	721 19 1		—	
GROSS TOTAL - - - £.	254,703 - -	250,231 6 5	6,161 19 8		1,690 6 1	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 4,471 13 7			
			Deficiency of Appropriations in Aid.			
			£. 1,033 8 9			
			Net Surplus to be Surrendered			
Deduct,—	Estimated.	Realised.				
DD.—Appropriations in Aid - - -	9,330 - -	8,296 11 3				
NET TOTAL - - £.	245,373 - -	241,934 15 2	£. 3,438 4 10			

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to retirements and transfers. The Assistant Clerk in Charge of the Accounts received 75*l.* for acting as Secretary to the Railway Rates Committee, and 2 Second Class Clerks received 147*l.* 5*s.* 8*d.* and 101*l.* 18*s.* 1*d.* for acting as Secretary to the Coast Erosion Commission and the Shipping Rings Commission, from the Vote for Temporary Commissions. A Second Class Clerk received 60*l.* for acting as Secretary to the Tonnage Committee, from Sub-Head C, Special Services, of this Vote.

B.—Under-estimated.

C.—No expenditure was incurred in respect of Notice of Accidents, Prevention of Accidents (other than the expenditure of a Departmental Committee provided for under Special Inquiries), Electrical Power and Railway and Canal Traffic Acts, nor the Congress on Electrical Standards.

D.—Over-estimated.

E.—The expenditure on “energy” was less than expected.

F.—The expenditure on foreign telegrams was larger than estimated.

G.—The Solicitor did not expend the whole of his allowance for Clerks. In addition 200*l.* was paid out of Sub-Head I. (Law Charges) for services in connection with Boiler Explosion Inquiries.

H.—Over-estimated.

I.—The expenditure under the Merchant Shipping Acts was greater than anticipated. A sum of 74*l.* 14*s.* —*d.* was paid to retired Naval Officers for acting as Commissioners in Boiler Explosion Inquiries. Sundry claims amounting to 43*l.* 12*s.* 10*d.* have been abandoned during the year with Treasury sanction.

K.—Saving due to a death. NOTE.—The Deputy-Warder of the Standards received 250*l.* as Retired Army Pay and 111*l.* 13*s.* —*d.* from Class IV, Vote 1, Board of Education, for acting as Examiner.

L.—Slight variation.

M.—Saving due to changes in the Staff and reduction of overtime. NOTE.—Certain Second Division Clerks received 290*l.* 5*s.* —*d.* for overtime.

N.—Slight variation.

O.—Slight variation.

P.—The amounts taken for Local and Trade Correspondents, and for Commercial Correspondents in the Colonies, were not fully expended. A Second Class Staff Officer received an extra sum of 35*l.* 15*s.* 3*d.* for special duties and an Assistant Staff Officer the sum of 97*l.* 15*s.* 7*d.* for acting as Translator, both from this Vote, with Treasury sanction. Certain Second Division Clerks received the sum of 334*l.* from this Vote and 9*l.* from that of the General Post Office for overtime, and certain Statistical Assistants and Assistants for Special Inquiries received 132*l.*, also for overtime, from this Vote. An Assistant Staff Officer received 50*l.* from the Imperial Institute Fund, and certain Second Division Clerks, Statistical Assistants and Personal Clerks received 165*l.* 12*s.* 11*d.* from Vote 2, Class V. A First Class Staff Officer received 89*l.* 6*s.* 6*d.* from the Vote for House of Commons for acting as Secretary to the Select Committee on Post Office Servants.

Q.—Over-estimated.

R.—Under-estimated.

S.—There were less Conciliation Cases than were expected.

T.—Slight variation.

T1.—Slight variation.

U.—Saving due to retirements. NOTE.—Three Assistant Examiners received 186*l.* 7*s.* 6*d.* from the Vote for the Board of Education, for acting as Assistant Examiners, and two received 100*l.* 16*s.* —*d.* from the Vote for Naval Services for acting as Temporary Assistants in the Nautical Almanac Office.

V.—Nil.

W.—The number of cases for report was less than anticipated.

X.—Slight variation.

Y.—Under-estimated.

Z.—The expenditure on Tracings of Drawings was less than anticipated.

AA.—The allowance for remuneration was not entirely expended.

BB.—Over-estimated.

CC.—Over-estimated.

CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

DD.—Appropriations in Aid :—

	Estimated.	Realised.	More than Estimated.	Less than Estimated.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
BOARD OF TRADE :					
Fees for Tramway, Har- bour, &c., Provisional Orders.	1,330 - -	700 - -	—	630 - -	There were fewer orders than expected.
Fees for Electric Lighting, Provisional Orders.	2,000 - -	1,700 - -	—	300 - -	There were fewer orders than expected.
Fees for inspecting Lime Juice.	150 - -	104 5 -	—	45 15 -	Over-estimated.
Contribution from Sea- men's Savings Bank for Cost of Management.	300 - -	300 - -	—	—	Nil
Contribution from Lloyds for compiling and editing the "Mercantile Navy List."	350 - -	350 - -	—	—	Nil.
Miscellaneous Receipts	2,700 - -	3,019 9 10	319 9 10	—	Under-estimated.
Light Railways—Fees	1,450 - -	1,297 4 1	—	152 15 11	There were fewer orders than expected.
Boiler Explosions—Costs recovered	300 - -	349 10 -	49 10 -	—	Under-estimated.
Fees under Railways (Elec- trical Power) Act, 1903	300 - -	—	—	300 - -	There were no cases under this Act.
Standards Office : Fees under Weights and Measures Act, 1904.	450 - -	476 2 4	26 2 4	—	Under-estimated.
£.	9,330 - -	8,296 11 3	395 2 2	1,428 10 11	
£1,033 8 9					

During the year 1906–7 the sum of 10,658*l.* 15*s.* 4*d.* was received at the Patent Office from the sale of Patent Office Publications, and this amount was paid to the Stationery Office.

The Surplus of 9,490*l.* 1*s.* 9*d.*, shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1906, has been surrendered.

Board of Trade, }
30 November 1907. }

T. W. P. Blomefield,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kemp,
Comptroller and Auditor General.

CLASS II—*continued.*

VOTE 8.

BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B, F., I., O., R., V., and Y.

Sub-Head C. 2. The expenditure under Sub-Head C., Special Services, includes a sum of 90*l.* 4*s.* 2*d.*,
Port of paid with the sanction of the Treasury in connection with a Port of London Bill, Session
London Bill. 1907.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 3,438*l.* 4*s.* 10*d.*

		£.	s.	d.
Grant (<i>Gross</i>)	- - - - -	254,703	-	-
Expenditure (<i>Gross</i>)	- - - - -	250,231	6	5
	Net Surplus	4,471	13	7
<i>Deduct,—</i>				
	Estimated Appropriations in Aid not realised	1,033	8	9
	Net Amount to be Surrendered	£. 3,438	4	10

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee 4. In addition to the Appropriations in Aid shown on the Account, it appears from a
Stamps. Statement furnished to me by the Inland Revenue Department that 278,117*l.* 18*s.* 4*d.* was received in that Department during the year in connection with this Vote, in respect of the sale of Fee Stamps for Patents for Inventions, Designs, and Trade Marks.

It also appears from the same Statement that 78,802*l.* 4*s.* 6*d.* was received for Fee Stamps on Companies Registration in the United Kingdom. A large part of the services for which these fees are collected is performed by the Board of Trade.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 9.

MERCANTILE MARINE SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of certain SERVICES transferred from the MERCANTILE MARINE FUND (61 and 62 Vic. c. 44, ss. 1 and 4) and other Services connected with the MERCANTILE MARINE, including Merchant Seamen's Fund Pensions (14 & 15 Vic. c. 102, and 16 & 17 Vic. c. 131) in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MERCANTILE MARINE OFFICES, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	57,865 - -	56,150 15 8	1,714 4 4	—
B.—Travelling Expenses - - - -	2,000 - -	2,254 2 11	—	254 2 11
C.—Maintenance of Steam Launches, &c. -	1,200 - -	401 14 6	798 5 6	—
D.—Incidental Expenses, &c. - - - -	1,200 - -	1,202 13 8	—	2 13 8
E.—Investigations into conduct of Masters, Mates, and Engineers - - - -	750 - -	553 11 6	196 8 6	—
F.—Uniforms - - - - -	680 - -	645 4 5	34 15 7	—
TOTAL - - £	63,695 - -	61,208 2 8	2,743 13 11	256 16 7
SURVEYORS, &c.				
G.—Salaries, Wages, and Allowances -	59,796 - -	58,785 4 -	1,010 16 -	—
H.—Travelling Expenses - - - -	3,000 - -	2,300 1 1	699 18 11	—
I.—Maintenance, &c., of Steam Launches -	600 - -	423 7 4	176 12 8	—
K.—Incidental Expenses (Instruments, Experiments, &c.) - - - -	750 - -	829 - 2	—	79 - 2
L.—Uniforms - - - - -	250 - -	282 11 3	—	32 11 3
TOTAL - - £	64,396 - -	62,620 3 10	1,887 7 7	111 11 5
WRECKS AND CASUALTIES.				
M.—Remuneration to Coastguard and Consuls for Services in connection with Wrecks - - - - -	1,800 - -	1,467 18 6	332 1 6	—
N.—Travelling and Incidental Expenses -	200 - -	121 12 1	78 7 11	—
TOTAL - - - £	2,000 - -	1,589 10 7	410 9 5	—
Carried forward - - - £	130,091 - -	125,417 17 1	5,041 10 11	368 8 -

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Brought forward - - - £.	130,091	- -	125,417	17 1	5,041	10 11	368	8 -
SAVING LIFE.								
O.—Salaries - - - - -	1,149	- -	1,138	16 2	10	3 10	—	
P.—Expenses of Apparatus, &c., and Gratuities for Saving Life on the Coasts of the United Kingdom - - - -	13,200	- -	13,657	14 7	—		457	14 7
TOTAL - - - - £.	14,349	- -	14,796	10 9	10	3 10	457	14 7
INSPECTORS OF SHIPS' PROVISIONS.								
Q.—Salaries - - - - -	4,883	- -	4,772	5 8	110	14 4	—	
R.—Travelling and Incidental Expenses -	1,100	- -	740	12 9	359	7 3	—	
TOTAL - - - - £.	5,983	- -	5,512	18 5	470	1 7	—	
RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.								
S.—Subsistence and Conveyance of Seamen	3,300	- -	3,718	10 7	—		418	10 7
T.—Rewards for Saving Life Abroad and for Albert Medals - - - -	230	- -	275	12 -	—		45	12 -
U.—Commission to Consuls, &c. - - -	370	- -	356	16 8	13	3 4	—	
V.—Contribution to Funds of Humane Establishment at Sable Island, Nova Scotia - - - - -	400	- -	—		400	- -	—	
TOTAL - - - - £.	4,300	- -	4,350	19 3	413	3 4	464	2 7
MERCHANT SEAMEN'S FUND PENSIONS.								
W.—Pensions - - - - -	2,100	- -	1,646	11 10	453	8 2	—	
GROSS TOTAL - - - £.	156,823	- -	151,724	17 4	6,388	7 10	1,290	5 2
					Net Surplus of Gross Estimate over Expenditure.			
					£. 5,098 2 8			
					Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>					£. 8,879 4 -			
X.—Appropriations in Aid - - - -	54,950	- -	63,829	4 -	Total Surplus to be Surrendered.			
NET TOTAL -- £.	101,873	- -	87,895	13 4	£. 13,977 6 8			

CLASS II.—*continued.*VOTE 9.—MERCANTILE MARINE SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to deaths and retirements.
 B.—Under-estimated.
 C.—Provision was made for certain extensive repairs to one of the launches, which were not carried out.
 D.—Slight variation.
 E.—There were fewer investigations than expected. A claim of 10s. was abandoned with Treasury sanction.
 F.—Over-estimated.
 G.—Saving due to deaths and retirements.
 H.—Over-estimated. A claim of 1*l.* 1*s.* 4*d.* was abandoned with Treasury sanction.
 I.—Over-estimated.
 K.—Under-estimated.
 L.—Under-estimated.
 M.—The Wreck Returns were less numerous than expected.
 N.—Over-estimated.
 O.—Slight variation.
 P.—The remuneration awarded and the travelling and incidental expenses were greater than expected.
 Q.—Over-estimated.
 R.—Over-estimated.
 S.—Excess due to further charges now falling upon the Vote which had been held in suspense pending settlement of legal points. Claims amounting to 1,618*l.* 11*s.* 6*d.* have been abandoned with Treasury sanction.
 T.—Under-estimated.
 U.—Over-estimated.
 V.—This contribution has ceased by arrangement with the Canadian Government.
 W.—The mortality among the pensioners was greater than anticipated.
 X.—Appropriations in Aid :—

	Estimated.			Realised.			More than Estimated.			Less than Estimated.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Mercantile Marine Offices, Fees, &c.	14,000	-	-	14,104	4	9	104	4	9	—			Under-estimated.
Surveyors' Fees, &c.	37,000	-	-	44,733	18	3	7,733	18	3	—			More vessels came up for survey than expected. A fee of £4 was remitted by Treasury sanction.
Wrecks and Casualties: Fees and Commission.	800	-	-	994	6	3	194	6	3	—			Under-estimated.
Saving Life: Proceeds of Sale of Old Stores.	50	-	-	108	11	1	58	11	1	—			Do.
Miscellaneous:													
Unclaimed Wages, &c., of Deceased Seamen.	2,000	-	-	2,231	9	5	231	9	5	—			Do.
Unclaimed Wages, &c., of Living Seamen.	300	-	-	775	19	1	475	19	1	—			Do.
Interest on invested portion of above.	300	-	-	296	17	8	—			3	2	4	Slight variation.
Unclaimed Wreck and Salvage.	500	-	-	583	-	6	83	-	6	—			Under-estimated.
Relief of Distressed British Seamen.	—			-	17	-	-	17	-	—			
£.	54,950	-	-	63,829	4	-	8,882	6	4	3	2	4	
							£. 8,879	4	-				

The Surplus of 6,404*l.* 8*s.* 8*d.* shown on the Account of the Vote "Mercantile Marine Services," and 281*l.* 7*s.* 11*d.* on that for "Merchant Seamen's Fund Pensions," for the year ended 31st March 1906, has been surrendered.

Board of Trade. }
 30th November 1907. }

T. W. P. Blomefield,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. J. Bidwell.

John A. Kempe,
 Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 9.

MERCANTILE MARINE SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads B., D., K., L., P., S., and T.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 13,977*l.* 6*s.* 8*d.*

								£.	s.	d.
Grant (<i>Gross</i>)	-	-	-	-	-	-	-	156,823	-	-
Expenditure (<i>Gross</i>)	-	-	-	-	-	-	-	151,724	17	4
Net Surplus								£.	5,098	2 8
<i>Add,—</i>										
Appropriations in Aid realised in excess of the Estimate								-	8,879	4 -
Total Amount to be Surrendered								£.	13,977	6 8

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 10.

BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to meet the Deficiency of Income from Fees, &c., for the requirements of the BOARD OF TRADE, under the BANKRUPTCY ACTS of 1883 and 1890, and THE COMPANIES (WINDING-UP) ACT, 1890, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
BANKRUPTCY :						
A. 1.—Inspector-General's Office - - -	£. s. d. 18,020 - -	£. s. d. 17,050 17 11	£. s. d. 969 2 1		£. s. d. - -	
B. 1.—Salaried Official Receivers, High Court - - - - -	15,474 - -	14,979 18 10	494 1 2		- -	
C. 1.—Salaried Official Receivers, County Courts - - - - -	25,929 - -	25,552 14 1	376 5 11		-	
D. 1.—Country Receivers paid by Fees and Commission - - - - -	37,000 - -	37,948 19 10	- -		948 19 10	
E. 1.—Postages - - - - -	2,700 - -	2,829 10 11	- -		129 10 11	
F. 1.—Contingencies (including Traveling Expenses) - - - - -	2,250 - -	1,718 9 6	531 10 6		- -	
G. 1.—Stationery and Printing - - - - -	8,000 - -	8,217 4 11	- -		217 4 11	
H. 1.—Law Charges - - - - -	1,250 - -	512 10 -	737 10 -		- -	
J. 1.—Rent of Rooms for Meetings - - -	900 - -	771 12 -	128 8 -		- -	
COMPANIES :						
A. 2.—Office of Comptroller of the Companies Department - - - - -	5,326 - -	5,189 13 1	136 6 11		- -	
B. 2.—Salaried Official Receivers, High Court - - - - -	11,800 - -	11,482 1 10	317 18 2		- -	
C. 2.—Salaried Official Receivers, County Courts - - - - -	800 - -	713 8 3	86 11 9		- -	
D. 2.—Country Receivers paid by Fees and Commission - - - - -	500 - -	472 - -	28 - -		- -	
E. 2.—Postages - - - - -	100 - -	50 13 -	49 7 -		- -	
F. 2.—Contingencies (including Traveling Expenses) - - - - -	500 - -	220 8 5	279 11 7		- -	
G. 2.—Stationery and Printing - - - - -	900 - -	584 2 4	315 17 8		- -	
H. 2.—Law Charges - - - - -	550 - -	137 18 10	412 1 2		- -	
J. 2.—Rent of Rooms for Meetings - - -	30 - -	17 - -	13 - -		- -	
TOTAL ESTIMATED EXPENDITURE - - -	132,029 - -					
Deduct,—						
Estimated advance from Revenue - - -	132,021 - -					
NET TOTAL GRANT - - £	8 - -					
TOTAL EXPENDITURE - - £.		128,449 3 9				
Net Actual Expenditure less than the Estimate - - -			-		3,579 16 3	
			£.	4,875 11 11	4,875 11 11	

Note.—By Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890, the Treasury is empowered to issue out of Fees, &c., received under the Acts, such sums as may be required towards meeting the charge for Salaries and Expenses of the Department. The advance so required was estimated, above, at

The amount actually drawn from the Treasury was: on account of Bankruptcy, 109,800£., and on account of Companies, 19,200£.

There remains, therefore, undrawn - - - - - 3,021 - -

Bankruptcy. Companies.

Of the amount drawn from the Treasury, namely - - - - -	£. s. d. 109,800 - -	£. s. d. 19,200 - -	129,000 - -	
There was actually expended - - -	109,581 18 -	18,867 5 9	128,449 3 9	
There remains, therefore, a Net Surplus in the hands of the Board of Trade to be repaid of - - - - -	218 2 -	332 14 3	550 16 3	550 16 3

To which is to be added the Grant to be Surrendered, viz. - - - - - 8 - -

Making (as shown in the Account) a total difference, being Savings, of - - £. 3,579 16 3

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 1.—Saving caused by vacancy in post of Travelling Inspector not being filled up until after close of financial year.

Note.—An Officer of this Department receives a Gratuity of 100*l.* for special services rendered in connection with the local inspection of O.R.'s. Sanctioned by Treasury.

B. 1.—Saving caused by rearrangement consequent on death of Senior Assistant O.R. and by Caretakers' Fees and Clerical Allowance being over-estimated.

C. 1.—Saving caused by re-arrangement consequent on retirement of O.R. Birmingham, transfer of his successor from South Suburban District and appointment of successor to the latter and by sundry Staff Allowances being over-estimated.

Note.—An Established Officer attached to the Staff of the O.R. for the South Suburban District received a Gratuity of 52*l.* 10*s.* 4*d.* for special services. Sanctioned by Treasury.

D. 1.—Excess caused by large payment to O.R. Norwich made by Treasury Authority.

E. 1.—Under-estimated.

F. 1.—Over-estimated.

G. 1.—Under-estimated.

H. 1.—Over-estimated. The expenditure under this Sub-Head includes a sum of 51*l.* 16*s.* 4*d.* in respect of claims for costs abandoned by Treasury Authority.

J. 1.—Over-estimated.

A. 2.—Clerical Allowance over-estimated. It is estimated that 2,000*l.* of the expenditure under this Sub-Head is for services rendered by Officers of the Comptroller's Department other than under the Companies (Winding-up) Act, and will ultimately not be charged against Companies (Winding-up) Fees.

B. 2.—Clerical Allowance over-estimated.

C. 2.

D. 2.

E. 2.

F. 2.

G. 2.

} Over-estimated.

H. 2.—Over-estimated. The expenditure under this Sub-Head includes a sum of 28*l.* 18*s.* 10*d.* in respect of claims for costs abandoned by Treasury Authority.

J. 2.—Over-estimated.

EXTRA RECEIPTS.

Bankruptcy.

Fees making up the sum of 62,272*l.* 13*s.* 2*d.* have been duly audited and found correct, and have been duly reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they represent the total amount of Fees (*a*) charged by Official Receivers against Bankrupt Estates (55,871*l.* 17*s.* 3*d.*); (*b*) received in cash by Official Receivers (279*l.* 8*s.* 5*d.*); and (*c*) charged against Bankrupts' Estates under Treasury Order of 2nd February 1899 for *ad valorem* duty chargeable under Table A. of the Scale of Fees (1) on the Audit of Accounts of Trustees in Bankruptcy; and (2) on applications for release made by Trustees in Bankruptcy (6,121*l.* 7*s.* 6*d.*).

Companies (Winding-up).

Fees making up the sum of 6,373*l.* 17*s.* 8*d.* have been reported to the Finance Department of the Board of Trade for transfer to the Treasury, and they correctly represent the total amount of Fees (*a*) charged by Official Receivers against companies in liquidation (5,949*l.* 17*s.* 4*d.*); (*b*) received in cash by Official Receivers (72*l.* 6*s.* 2*d.*); and (*c*) charged against companies in liquidation for *ad valorem* duty under the Scale of Fees on the Audit of Accounts of Liquidators (351*l.* 14*s.* 2*d.*). The accounts in which the above-mentioned Fees have been charged have been duly audited and found correct.

Issues to the extent of 129,000*l.* have been made in aid of the Vote of Parliament (Section 77 of the Bankruptcy Act, 1883, and Section 19 of the Companies (Winding-up) Act, 1890).

The unexpended Grant of 8*l.*, shown on the Account of the Vote "Bankruptcy Department of the Board of Trade," for the year ended 31st March 1906, has been surrendered, and the unexpended balance (1,219*l.* 10*s.* 6*d.*) of Treasury advances has been refunded to the Treasury.

Board of Trade, Bankruptcy Department,)
30 November 1907.

Wm. Evans,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 10.

BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Excess. Heads D. 1, E. 1, and G. 1.

2. Certain debit balances of Estates Accounts, which have arisen through insufficiency of assets, have been written off as irrecoverable, with the sanction of the Treasury, and charged as follows:—

Debit
Balances on
Estates

To the Vote (under the proper Sub-Heads):

	£.	s.	d.
Bankruptcy - - - - -	875	13	8
Companies (Winding-up) - - - - -	172	14	7

To the Fees Accounts:

	£.	s.	d.
Bankruptcy - - - - -	647	17	5
Companies (Winding-up) - - - - -	917	15	6

3. The unexpended Parliamentary Grant to be surrendered to the Exchequer is 8*l.* The Treasury advance from Revenue exceeded the actual expenditure by 550*l.* 16*s.* 3*d.*, and this amount will have to be repaid to that Department or otherwise adjusted.

Surrender of
Grant and
Repayment
to the
Treasury.

4. Appended to this Report is a Statement (A) which has been made up in my Department, showing that the total amount brought to credit in the year in respect of proceedings in Bankruptcy and Companies Liquidation, and for dividends on Funds invested, was 152,845*l.* 10*s.* 7*d.*

Fees, &c.,
brought to
credit
during the
year.

5. From the appended Statements (B. 1 and B. 2) furnished by the Treasury, it appears that, in addition to the expenditure shown in the Account for 1905-6, expenses in connection with Bankruptcy proceedings and with Companies administration, amounting to 58,765*l.* 4*s.* 10*d.* and 5,399*l.* 19*s.* 2*d.* (net) respectively, were charged against other Votes of Parliament in that year.

(A.)
Additional
Expenditure
on other
Votes of
Parliament

In respect of the first of these amounts a net sum of 24,641*l.* 11*s.* 7*d.* is shown in the Statement as payable to the Exchequer, and this, together with the above-mentioned sum of 5,399*l.* 19*s.* 2*d.*, has been duly paid over.

(B.) to (B. 2).

6. Two further Statements compiled in my Department are appended, showing the Receipts into, and Payments out of, the Bankruptcy Fees and the Companies (Winding-up) Act Fees Accounts respectively, during the year ended 31st March 1907, and the balances in the hands of the Paymaster General on that date.

Statements
of Annual
Receipts and
Payments.

(C.) (C. 1).

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

STATEMENTS referred to in the foregoing REPORT.

(A.)

STATEMENT of Fees and other Sums brought to credit in the Year ended 31st March 1907.

		£.	s.	d.
I. Under Bankruptcy Acts—				
Brought to credit in the Accounts of the Board of Trade and certified, viz. :				
(a)—Reported to the Finance Department	- - - - -	62,272	13	2
(b)—Other Credits	- - - - -	142	6	6
Fees collected by the Inland Revenue Department by means of Stamps	-	50,794	10	-
Dividends on Funds invested by the Treasury under Section 76 of the Bankruptcy Act, 1883	- - - - -	16,392	9	5
II.—Under Companies (Winding-up) Act—				
Brought to credit in the Accounts of the Board of Trade and certified, viz. :				
(a)—Reported to the Finance Department-	- - - - -	6,373	17	8
(b)—Other Credits	- - - - -	2,151	14	1
Fees collected by the Inland Revenue Department by means of Stamps	-	2,205	11	6
Brought to credit at County Courts	- - - - -	443	14	6
Dividends on Funds invested by the Treasury under Section 16 of the Companies Liquidation Act, 1890	- - - - -	12,068	13	9
TOTAL - - - £.		152,845	10	7

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued.*

(B.)

(3679—1907).

Sir,

Treasury Chambers, 27 February 1907.

I AM directed by the Lords Commissioners of His Majesty's Treasury to transmit to you herewith, copies of Accounts for the year 1905-1906 showing the cost of administration under the Bankruptcy Act, 1883, and the Companies (Winding-up) Act, 1890, respectively.

I am to state that, with the concurrence of the Board of Trade, My Lords propose to prefer a claim against the Bankruptcy Fees Account for 24,641*l.* 11*s.* 7*d.* and against the Companies (Winding-up) Act Fees Account, for 5,399*l.* 19*s.* 2*d.*, and to pay these balances to the Exchequer.

I am, Sir,

Your obedient Servant,

(Signed) *E. W. Hamilton.*

The Comptroller and Auditor-General.

(B. 1.)

STATEMENT showing the COST of BANKRUPTCY ADMINISTRATION for the Year 1905-1906.

	£.	s.	d.
I.—Charged on the Vote for the Bankruptcy Department of the Board of Trade	108,681	4	—
II.—Charged on other Votes :			
1. Salaries and Remuneration :			
Supreme Court	13,607	4	1
County Courts	22,974	4	5
Board of Trade	2,957	—	—
Mercantile Marine Services	275	—	—
	59,813	8	6
2. Incidents and Travelling Expenses (Supreme Court)	42	19	6
3. Rent, Rates, Taxes, Repairs, &c. :			
Works	5,527	17	—
Rates	1,941	6	4
	7,469	3	4
4. Stationery :			
Stationery Office	711	—	—
County Courts	100	—	—
	811		
5. Pensions and Compensations	6,666	16	5
6. Expenses of Prosecutions	1,495	2	5
7. Cost of Audit	228	—	—
8. Postages	1,126	—	—
9. Telegrams	20	—	—
10. Cost of Services rendered by the Inland Revenue Department in connection with Bankruptcy Stamps	1,092	14	8
TOTAL CHARGED on other VOTES	58,765	4	10
Deduct.—Nominal Amount of Interest on Funds transferred under the Courts of Justice (Salaries and Funds) Act, 1869, less Income Tax	33,723	13	3
Rent of 34, Lincoln's Inn Fields (erected from Bankruptcy Funds), now used by another Department	400	—	—
	34,123	13	3
Amount remaining due to His Majesty's Exchequer	24,641	11	7

CLASS II.—*continued.*VOTE 10.—BANKRUPTCY DEPARTMENT OF THE BOARD OF TRADE—*continued*

(B. 2.)

STATEMENT showing the COST of PROCEEDINGS under the COMPANIES
(WINDING-UP) ACT, 1890, for the Year 1905–1906.

	£.	s.	d.
I. Charged on the Vote for the Bankruptcy Department of the Board of Trade	18,599	5	6
II. Charged on other Votes :			
1. Salaries :	£.	s.	d.
Supreme Court - - - - -	3,066	17	6
Board of Trade - - - - -	1,133	-	-
Mercantile Marine Services - - - - -	75	-	-
County Courts - - - - -	149	6	5
	4,424	3	11
2. Travelling and Incidents (Supreme Court) - - - - -	5	-	-
3. Rent, Rates, Fuel, Light, &c. :			
Works - - - - -	2,987	6	7
Rates - - - - -	44	-	-
	3,031	6	7
4. Stationery :			
Stationery Office - - - - -	360	-	-
County Courts - - - - -	50	-	-
	410	-	-
5. Cost of Audit - - - - -	57	-	-
6. Postage - - - - -	261	-	-
7. Cost of Services rendered by the Inland Revenue Department in connection with Stamps under the Companies (Winding-up) Act, 1890 - - - - -	44	15	4
TOTAL CHARGED on other VOTES - - - - -	8,233	5	10
Deduct,—Estimated value of services not relating to Companies Winding-up performed by Officers in the Companies Department:—From 1st November, 1904, to 31st March, 1905 - - - - -	833	6	8
In the year 1905–6 - - - - -	2,000	-	-
	2,833	6	8
AMOUNT remaining due to His Majesty's Exchequer - - - £.	5,399	19	2

(C.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the BANKRUPTCY
FEES ACCOUNT from 1st April 1906 to 31st March 1907.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster General on 1st April 1906 - -	243,454	14	6	Transfers to Board of Trade - -	109,800	-	-
Dividends - - - - -	16,392	9	5				
Fees from Board of Trade - -	40,000	-	-	Transfers to Exchequer - - -	24,641	11	7
Fees from Inland Revenue - -	52,570	12	3				
Balance of Advances made from Fees in 1905–1906 - - - - -	568	16	-	Balance in hands of Paymaster- General (Treasury Deposit Fund) on 31st March 1907 - - - - -	218,545	-	7
£.	352,986	12	2	£.	352,986	12	2

(C. 1.)

STATEMENT showing the RECEIPTS into and PAYMENTS out of the COMPANIES (WINDING-UP)
ACT FEES ACCOUNT from 1st April 1906 to 31st March 1907.

	£.	s.	d.		£.	s.	d.
Balance in hands of Paymaster- General on 1st April 1906 - -	8,515	1	10	Transfers to Board of Trade - -	19,200	-	-
Dividends - - - - -	12,068	13	9				
Fees from Board of Trade - -	9,000	-	-	Transfers to Exchequer - - -	5,399	19	2
Fees from Inland Revenue - -	2,106	5	3				
Fees from County Courts - -	381	1	10	Transfers to Companies Liquidation Account - - - - -	1,273	10	-
Balance of Advances made from Fees in 1905–06 - - - - -	650	14	6	Balance in hands of Paymaster- General (Treasury Deposit Fund) on 31st March 1907 - - - - -	6,848	8	-
£.	32,721	17	2	£.	32,721	17	2

CLASS II.—continued.

VOTE 11.

BOARD OF AGRICULTURE AND FISHERIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF AGRICULTURE AND FISHERIES, and of the ROYAL BOTANIC GARDENS, KEW, including certain Grants in Aid, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
BOARD OF AGRICULTURE AND FISHERIES :						
A.—Salaries and Wages - - - -	61,867 - -	60,223 13 -	1,643 7 -			
B.—Travelling Expenses - - - -	15,500 - -	13,932 17 8	1,567 2 4			
C.—Special Services, Legal and Incidental Expenses - - - -	3,100 - -	2,887 7 5	212 12 7			
D.—Collection of Agricultural and Fishery Statistics - - - -	9,730 - -	9,373 16 4	356 3 8			
E.—Agricultural and Dairy Education - -	11,350 - -	11,550 - -			200 - -	
F.—Diseases of Animals (Grants in Aid) -	38,100 - -	38,100 - -				
G.—Expenses Repayable - - - -	3,700 - -	2,805 18 1	894 1 11			
TOTAL FOR BOARD OF AGRICULTURE AND FISHERIES } £.	143,347 - -	138,873 12 6	4,673 7 6		200 - -	
ROYAL BOTANIC GARDENS, KEW :						
H. 1.—Salaries and Wages - - - -	6,568 - -	6,690 5 9			122 5 9	
H. 2.—Police and Patrols - - - -	2,350 - -	2,381 17 1			31 17 1	
H. 3.—Maintenance - - - -	10,570 - -	10,960 6 9			390 6 9	
H. 4.—Incidental Expenses - - - -	300 - -	325 4 -			25 4 -	
TOTAL FOR ROYAL BOTANIC GARDENS, KEW } £.	19,788 - -	20,357 13 7			569 13 7	
GROSS TOTAL - - £.	163,135 - -	159,231 6 1	4,673 7 6		769 13 7	
			Net Surplus of Gross Estimate over Expenditure.			
			£.3,903 13 11			
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.			
I.—Appropriations in Aid - - -	32,800 - -	31,970 12 7	£.829 7 5			
			Net Surplus to be Surrendered.			
NET TOTAL - - £.	130,335 - -	127,260 13 6	£.3,074 6 6			

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE AND FISHERIES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving was due to considerable changes in personnel in consequence of death, retirements and re-organisation.

B.—It is impossible to foresee closely what amount of travelling may be necessary. Provision reduced in 1907–8.

C.—Cannot be accurately estimated.

D.—Over-estimated.

E.—Increased Grants were made to three Institutions amounting together to 200*l.*

G.—The Expenditure under this Sub-Head is subject to fluctuation, and cannot be accurately estimated.

H. 1. } —The excess expenditure under these Heads is mainly due to increase of wages granted by
H. 2. } Treasury authority to the subordinate staff at Kew Gardens.
H. 3. }

H. 4.—Under-estimated.

I.—Over-estimated.

EXTRA REMUNERATION.

An Inspector received 120*l.* from the Vote for Temporary Commissions for acting as Secretary to the Small Holdings Committee. Two Second Division Clerks were granted gratuities of 35*l.* each, with Treasury sanction, for special work performed out of office hours. A Second Division Clerk was paid 21*l.* 1*s.* 6*d.* for overtime engaged in compiling returns for the Victoria History of the Counties of England, which sum was repaid to the Board. Two permanent Writers were paid 63*l.* 6*s.* 6*d.* and 55*l.* 2*s.* 1*d.* respectively for engrossing and copying documents, the cost of which is repaid by the persons interested.

The Surplus of 2,997*l.* 4*s.* 3*d.*, shown on the Account of the Vote "Board of Agriculture and Fisheries," for the year ended 31st March 1906, has been surrendered.

Wm. Thos. Taylor,
Clerk in Charge of Accounts.

T. H. Elliott,
Secretary and Accounting Officer.

Board of Agriculture and Fisheries,)
14th November 1907.)

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 11.

BOARD OF AGRICULTURE AND FISHERIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Heads E., Excess.
H. 1, H. 2, H. 3 and H. 4.
2. The Grant in Aid (100*l.*) of the Cattle Pleuro-Pneumonia Account for Great Britain, and the further Grant in Aid (38,000*l.*) for expenses in connection with Swine Fever, have been paid over to the separate account at the Bank of England. Sub-Head F.
(Grant in Aid).
3. Balances amounting to 570*l.* 12*s.* 10*d.* were due to the Board on 31st March last, from private persons, for repayable expenses charged to Sub-Head G. in connection with the Inclosure and Drainage and Land Improvements Acts. Sub-Head G.
Expenses
Repayable.
4. The Amount to be Surrendered is, as shown by the Account, 3,074*l.* 6*s.* 6*d.* Surplus

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	163,135	-	-
Expenditure (<i>Gross</i>) - - - - -	159,231	6	1
Net Surplus - - -	£. 3,903	13	11
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised -	829	7	5
• Net Amount to be Surrendered - - -	£. 3,074	6	6

STORE ACCOUNTS.

5. A local test examination of the Store Records at Kew Gardens was made by officers of my Department with satisfactory results. Store Audit.

CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

6. The account of the receipts and expenditure of the Cattle Pleuro-Pneumonia Fund for Great Britain, as audited in my Department, is appended as in previous years. It was estimated that 13,005*l.* 12*s.* 1*d.* had been expended during the year out of Sub-Head A. in respect of the salaries of the Staff employed on Swine Fever business, and 9,135*l.* 7*s.* 8*d.* out of Sub-Head B. in respect of their travelling expenses. Corresponding repayments have been made from the Fund to the credit of Sub-Head I. Appropriations in Aid.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 11.—BOARD OF AGRICULTURE AND FISHERIES—*continued*

CATTLE PLEURO-PNEUMONIA ACCOUNT FOR GREAT BRITAIN.

ACCOUNT of Receipts and Payments in respect of the Cattle Pleuro-Pneumonia Account for Great Britain, in accordance with Regulation 2 of the Second Schedule to the Diseases of Animals Act, 1894 (57 & 58 Vict. c. 57), in the Year ended 31st March 1907.

RECEIPTS.	Amount.	PAYMENTS.	Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1906	170 1 2	Salaries :	
Parliamentary Grant	38,100 - -	Temporary Staff - -	13,005 12 1
		Paid by Fees - -	9,472 5 6
£. s. d.			22,477 17 7
Salvage of carcases of slaughtered Cattle - -		Travelling Expenses	11,240 4 6
Salvage of carcases of slaughtered Sheep - -		Compensation to Owners of slaughtered Cattle - -	
Salvage of carcases of slaughtered Swine - -	1,833 3 1	Compensation to Owners of slaughtered Sheep - -	
	1,833 3 1	Compensation to Owners of slaughtered Swine - -	13,454 19 8
Local Taxation (England) Account - -	12,760 - -	Miscellaneous expenses (including the cost of requisites for cleansing and disinfection, killing, burying, branding, and removal of Animals, and other petty expenses) - -	6,156 16 2
Local Taxation (Scotland) Account - -	1,740 - -	Balance on 31st March 1907 - -	1,273 6 4
			£. 54,603 4 3
	£. 54,603 4 3		

Board of Agriculture and Fisheries, }
14 November 1907.

T. H. Elliott,
Secretary and Accounting Officer.
Wm. Thos. Taylor,
Clerk in Charge of Accounts.

CLASS II.—*continued.*

VOTE 12.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CHARITY COMMISSION for ENGLAND and WALES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - -	30,699 - -	30,158 15 9	540 4 3		—	
B.—Travelling - - - - -	300 - -	294 19 11	5 - 1		—	
C.—Incidental Expenses - - - -	80 - -	57 13 10	22 6 2		—	
	£. 31,079 - -	30,511 9 6			—	
Surplus to be Surrendered - £.			567 10 6			

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	1,500 - -
Amount of Extra Receipts realised during the year 1906-7, and paid to Exchequer - - - - -	1,744 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Savings were effected in consequence of reductions of salary made on new appointments to the Chief Commissionership and the Second Commissionership, and through delay in the making of these appointments; by a portion of the funds voted for Temporary Assistant Commissioners and for Extra Servants remaining unexpended; and by the appointment of a Second Division Clerk at a salary near the minimum of the Class to succeed a Clerk of that grade who had nearly reached the maximum salary.

These savings were reduced by the payment of extra remuneration for taxing Bills of Costs, by the grant of special increments to two Clerks of the Second Division, and by an excess on the grant for Copying and Drafting.

Sub-Head B.—Casual variation.

Sub-Head C.—This Sub-Head was over-estimated.

CLASS II.—*continued.*VOTE 12.—CHARITY COMMISSION—*continued.*

EXTRA REMUNERATION.

Mr. A. K. Kennedy Purvis, a First Class Clerk, received the sum of 80*l.* for taxing Bills of Costs. The following amounts were paid for overtime or for shorthand :—

	£.	s.	d.
Mr. Large, Second Division Clerk - - - - -	37	17	3
„ Tribe „ „ - - - - -	30	9	—
„ Hilliard, Assistant Clerk - - - - -	29	2	2
„ Howard „ „ - - - - -	29	3	4
„ Patterson „ „ - - - - -	28	16	4
„ Topple „ „ - - - - -	31	—	8

EXTRA RECEIPTS.—This Sub-Head comprises the repayments made by Councils of Counties and County Boroughs of a proportion of the expenditure incurred in connection with Inquiries under the Charity Inquiries (Expenses) Act, 1892. No certain Estimate can be made, inasmuch as the Commissioners are possessed of no power to compel a repayment within any given time.

The Surplus of 254*l.* 9*s.* 3*d.*, shown on the Account of the Vote “Charity Commission,” for the year ended 31st March 1906, has been surrendered.

28 October 1907.

R. Durnford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 12.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be Surrendered is, as shown by the Account, 567*l.* 10*s.* 6*d.*

Surplus

	£.	s.	d.
Grant - - - - -	31,079	-	-
Expenditure - - - - -	30,511	9	6
Surplus -	£.	567	10 6

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 13.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant,	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	20,651 - -	20,004 8 3	646 11 9	—
B.—Assistant Examiners - - -	18,930 - -	13,472 15 8	5,457 4 4	—
C.—Incidental Expenses - - -	2,662 - -	2,057 18 2	604 1 10	—
	£. 42,243 - -	35,535 2 1		—

Surplus to be Surrendered - - £ 6,707 17 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	370 - -
Amount of Extra Receipts realised in the year 1906-7, and paid over to Exchequer -	380 7 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mainly owing to improvements in organisation considerable savings were made on the items, "Overtime," "Temporary Messengers" and "Copying."

B.—The provision made for contingencies proved to be somewhat liberal.

C.—The provision made for contingencies proved to be somewhat liberal.

CLASS II.—*continued.*VOTE 13.—CIVIL SERVICE COMMISSION—*continued.*

EXTRA REMUNERATION.—In the year 1906–7 one of the Assistant Examiners received 58*l.* 6*s.* 0*d.* as an Examiner under the Director of Staff Duties, War Office, and two Messengers received Army pensions of 57*l.* 16*s.* 8*d.*, and 18*l.* 5*s.* –*d.* respectively, and the latter also received about 13*l.* from the Vote for the Post Office.

EXTRA RECEIPTS.—The number of examinations held, for which a fee is paid in cash, was greater than had been anticipated.

The Surplus of 4,292*l.* 4*s.* 2*d.*, shown on the Account of the Vote “Civil Service Commission,” for the year ended 31st March 1906, has been surrendered.

16 November 1907.

J. L. le B. Hammond,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 13.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Surplus to be Surrendered is, as shown by the Account, 6,707*l.* 17*s.* 11*d.* Surplus.

	£.	s.	d.
Grant - - - - -	42,243	-	-
Expenditure - - - - -	35,535	2	1
Surplus - - -	£. 6,707	17	11

EXTRA RECEIPTS, payable to EXCHEQUER.

2. In addition to the Extra Receipts shown on the Account, it appears from a Fee Stamps statement furnished to me by the Inland Revenue Department that 16,291*l.* 11*s.* 6*d.* was received in that Department during the year for Fee Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the COMPTROLLER AND AUDITOR GENERAL, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	63,271 - -	63,212 11 10	58 8 2	—
B.—Travelling and Removal Expenses - -	3,900 - -	2,703 17 2	1,196 2 10	—
C.—Law Expenses * - - - - -	20 - -	—	20 - -	—
D.—Incidental Expenses - - - - -	185 - -	147 16 8	37 3 4	—
GROSS TOTAL - £.	67,376 - -	66,064 5 8	1,311 14 4	—
			Surplus of Gross Estimate over Expenditure.	
			£.1,311 14 4	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
E.—Appropriations in Aid - - - - -	2,677 - -	4,210 4 3	£.1,533 4 3	
			Total Surplus to be Surrendered.	
NET TOTAL - - £.	64,699 - -	61,854 1 5	£.2,844 18 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference.

B.—Expenditure on local audit, especially in connection with Army Accounts, was less than anticipated.

C.—This Sub-Head has been discontinued in 1907–8

D.—Over-Estimate.

E.—The excess is due to repayments by the Colonies in respect of officers of the Department lent to the Colonial Audit Branch pending completion of the scheme of amalgamation which was not sufficiently advanced to allow of provision being made in the Estimate.

The Surplus of 1,701l. 13s., shown on the Account of the Vote "Exchequer and Audit Department," or the year ended 31st March 1906, has been surrendered.

Exchequer and Audit Department,)
4 September 1907.)

H. J. Gibson,
Accounting Officer.

I have examined this Account, and find it to be correct.

Treasury,
December 1907.

W. Blain,
Auditor of the Civil List.

I certify that this Account has been examined, and is correct.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Amount to be Surrendered is, as shown by the Account, 2,844*l.* 18*s.* 7*d.*

Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	67,376	-	-
Expenditure (<i>Gross</i>) - - - - -	66,064	5	8
Surplus - - - - -	£ 1,311	14	4

Add:—

Appropriations in Aid realised in excess of the Estimate -	1,533	4	3
Total Amount to be Surrendered - - -	£ 2,844	18	7

EXTRA RECEIPTS payable to EXCHEQUER.

2 A sum of 1,078*l.* has been paid to the Exchequer, in repayment of the Expenses of this Department in connection with the administration of the Local Loans Fund, partly out of the income of that fund, and partly out of receipts by the Public Works Loan Commissioners in excess of the amount appropriated in aid of their Vote. This sum of 1,078*l.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.*, to which reference is made in paragraph 2 of my Report on Class II., Vote 21.

Manage-
ment of
Local Loan
Fund.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 15.

FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the REGISTRY of FRIENDLY SOCIETIES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances (England and General)	7,284 — —	7,260 15 6	23 4 6	—
B.—Salaries and Allowances (Scotland)	525 — —	519 14 —	5 6 —	—
C.—Salaries and Allowances (Ireland)	550 — —	535 14 —	14 6 —	—
D.—Incidental Expenses	230 — —	77 2 4	152 17 8	—
	£. 8,589 — —	8,393 5 10		—
Surplus to be Surrendered			£. 195 14 2	

	Estimated.	Realised.	Realised.	
			More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Extra Receipts payable to His Majesty's Exchequer	800 — —	856 2 —	56 2 —	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is caused by the charge for copying not reaching the estimate.

B.— } This saving is caused by the number of Savings Bank Awards not being so many as estimated.
C.— }

D.—This variation is owing to the amount paid for advertisements of Cancelling not reaching the estimate, the large amount recovered by the Office for Expenses of Prosecution, and the small amount expended for Prosecutions in Ireland.

CLASS II.—*continued.*VOTE 15.—FRIENDLY SOCIETIES REGISTRY—*continued.*

EXTRA REMUNERATION.—The sum of 29*l.* 10*s.* has been paid to Mr. Pratt from the sum allowed for clerical assistance for preparing a digest of Savings Bank Disputes.

In addition, the sum of 80*l.* 8*s.* 0*d.* has been paid to Mr. Tozer for extra remuneration.

"	"	43 <i>l.</i> 10 <i>s.</i> 0 <i>d.</i>	"	"	Knecht	"
"	"	20 <i>l.</i> 17 <i>s.</i> 0 <i>d.</i>	"	"	Souter	"
"	"	36 <i>l.</i> 15 <i>s.</i> 0 <i>d.</i>	"	"	Walkom	"
"	"	31 <i>l.</i> 13 <i>s.</i> 0 <i>d.</i>	"	"	Cooper	"
"	"	29 <i>l.</i> 17 <i>s.</i> 0 <i>d.</i>	"	"	Pratt	"
"	"	29 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i>	"	"	Minett	"
"	"	28 <i>l.</i> 7 <i>s.</i> 0 <i>d.</i>	"	"	Clue	"

EXCHEQUER EXTRA RECEIPTS.—The variation is caused, by the increased scale of fees for Building and Co-operative Societies which came into operation on the 1st January.

The Surplus of 132*l.* 6*s.* 9*d.*, shown on the Account of the Vote "Friendly Societies Registry," for the Year ended 31st March 1906, has been surrendered.

Geo. Brown,
Chief Clerk.
Friendly Societies' Registry, }
1 November 1907.

J. D. Stuart Sim,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, }
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. The Surplus to be Surrendered is, as shown by the Account, 195*l.* 14*s.* 2*d.* Surplus.

	£.	s.	d.
Grant - - - - -	8,589	-	-
Expenditure - - - - -	8,393	5	10
Surplus - - -	£. 195	14	2

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LOCAL GOVERNMENT BOARD :				
A.—Salaries and Wages - - - -	105,758 - -	103,636 7 9	2,121 12 3	—
B.—Law Charges, Special Inquiries, &c. -	650 - -	630 19 9	19 - 3	—
C.—Travelling Expenses - - - -	4,500 - -	4,393 19 10	106 - 2	—
D.—Incidental Expenses - - - -	695 - -	714 8 11	- - -	19 8 11
INSPECTION OF METROPOLITAN VAGRANT WARDS :				
E.—Salaries - - - - -	434 - -	441 17 4	- - -	7 17 4
F.—Travelling Expenses - - - -	70 - -	66 13 3	3 6 9	—
DISTRICT AUDITORS :				
G.—Salaries - - - - -	55,980 - -	51,681 4 1	2,298 15 11	—
H.—Travelling Expenses - - - -	19,100 - -	17,865 4 2	1,234 15 10	—
I.—Incidental Expenses - - - -	1,700 - -	1,069 3 8	630 16 4	-
ENGINEERING DEPARTMENT :				
K.—Salaries - - - - -	12,980 - -	12,777 - 9	202 19 3	—
L.—Travelling and Incidental Expenses -	2,800 - -	2,697 11 3	102 8 9	—
Carried forward - - - £.	202,667 - -	195,974 10 9	6,719 15 6	27 6 3

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	202,667 - -	195,974 10 9	6,719 15 6			27 6 3		
MEDICAL DEPARTMENT :								
M.—Salaries - - - - -	12,800 - -	12,800 - -	—			—		
N.—Travelling and Incidental Expenses -	3,000 - -	2,799 1 8	200 18 4			—		
O.—Auxiliary Scientific Investigations -	1,900 - -	1,900 - -	—			—		
P.—National Vaccine Establishment - -	5,651 - -	4,100 1 1	1,550 18 11			—		
Q.—Ditto Incidental Expenses - -	4,080 - -	2,311 5 4	1,768 14 8			—		
INSPECTION UNDER THE SALE OF FOOD AND DRUGS ACTS :								
R.—Salaries - - - - -	1,022 - -	990 6 6	31 13 6			—		
S.—Travelling Expenses - - - -	500 - -	56 13 10	443 6 2			—		
T.—Laboratory Allowances - - - -	200 - -	181 12 8	18 7 4			—		
INSPECTION OF ALKALI, &C., WORKS :								
U.—Salaries - - - - -	4,975 - -	4,901 13 4	73 6 8			—		
V.—Travelling Expenses - - - -	1,600 - -	1,545 1 2	54 18 10			—		
W.—Incidental Expenses - - - -	375 - -	386 15 10	—			11 15 10		
GROSS TOTAL - - - £.	238,770 - -	227,947 2 2	10,861 19 11			39 2 1		
			Net Surplus of Gross Estimate over Expenditure.					
			£. 10,822 17 10					
			Surplus of Appropriations in Aid Realised.					
Deduct,—	Estimated.	Realised.						
X.—Appropriations in Aid - - -	5,300 - -	5,426 2 -	£. 126 2 -					
			Total Surplus to be Surrendered					
NET TOTAL - - - £.	233,470 - -	222,521 - 2	£. 10,948 19 10					

Stamps.	Estimated Receipts	Actual Receipts.
	£. s. d.	£. s. d.
Amount of Stamps under the District Auditors Act, 1879, the Local Government Acts, 1888 and 1894, and other Acts - - - -	55,000 - -	53,977 15 -
Amount of Stamps under the Alkali, &c., Works Regulation Acts - - - -	3,316 - -	3,465 .. -

CLASS II.—continued.

VOTE 16.—LOCAL GOVERNMENT BOARD—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Surplus, 2,121*l.* 12*s.* 3*d.*, caused chiefly by retirements and changes in the Office Staff.
- B.—Surplus, 19*l.* —*s.* 3*d.* Casual variation.
- C.—Surplus, 106*l.* —*s.* 2*d.* Due partly to retirements and changes in the Staff of Inspectors and Assistant Inspectors. The expenditure under this Sub-Head can only be approximately estimated.
- D.—Deficit, 19*l.* 8*s.* 11*d.* Caused by payment of the cost of the renewal of Uniforms for the Messengers and Hall Porters of the Department.
- E.—Deficit, 7*l.* 17*s.* 4*d.* In consequence of a change from four-weekly to weekly payments, the wages of the Visiting Officers for fifty-three weeks became payable in the financial year.
- F.—Surplus, 3*l.* 6*s.* 9*d.* Slightly over-estimated.
- G.—Surplus, 2,298*l.* 15*s.* 11*d.* Caused by retirements and changes in the Audit Staff.
- H.—Surplus, 1,234*l.* 15*s.* 10*d.* } Due partly to the prolonged illness of one Auditor and the death of another, also to other vacancies and changes in the Audit Staff. Moreover, the Estimates under these Sub-Heads are necessarily approximate only, as the extent of the travelling and incidental expenses in connection with the Audits varies in different years.
- I.—Surplus, 630*l.* 16*s.* 4*d.* }
- K. Surplus, 202*l.* 19*s.* 3*d.* Caused by the retirement of the Deputy Chief Engineering Inspector.
- L.—Surplus, 102*l.* 8*s.* 9*d.* The expenditure under this Sub-Head depends upon the number of Local Inquiries held during the year, and the Estimate therefore is approximate only.
- N.—Surplus, 200*l.* 18*s.* 4*d.* The extent to which journeys by these Inspectors are required varies in different years, and cannot be accurately estimated.
- P.—Surplus, 1,550*l.* 18*s.* 11*d.* Caused chiefly by the retirement of one Officer and the death of two others, the vacancies arising therefrom not being filled pending a re-organisation of the Establishment. It was also unnecessary to expend the whole of the sum provided for contingencies in consequence of the comparative freedom from small-pox during the year.
- Q.—Surplus, 1,768*l.* 14*s.* 8*d.* The expenditure under this Sub-Head depends to a large extent upon the degree to which small-pox is prevalent during the year, and owing to the comparative freedom from the disease the expenditure was less than was estimated.
- R.—Surplus, 31*l.* 13*s.* 6*d.* The Assistant Inspector was not appointed as soon as was anticipated.
- S.—Surplus, 443*l.* 6*s.* 2*d.* The Inspector and Assistant Inspector being mainly engaged upon preliminary work only a small amount of travelling took place in the year.
- T.—Surplus, 18*l.* 7*s.* 4*d.* Slightly over-estimated.
- U.—Surplus, 73*l.* 6*s.* 8*d.* Due to a vacancy caused by the retirement of the Resident Inspector.
- V.—Surplus, 54*l.* 18*s.* 10*d.* The Expenditure under this Sub-Head cannot be closely estimated as the amount of travelling required varies in different years.
- W.—Deficit, 11*l.* 15*s.* 10*d.* Slightly under-estimated.
- X.—The Appropriations in Aid were as under :—

	Estimated.			Actual.			
	£.	s.	d.	£.	s.	d.	
Costs of Official Inquiries recovered from Local Authorities (Public Health and other Acts) -	4,850	-	-	4,888	3	10	The amount received was slightly larger than was anticipated.
Proportion of Salary and Expenses of Resident Inspector of Alkali, etc., Works, recovered from Local Authorities -	450	-	-	471	-	11	
Fees paid to Law Officer and recovered from Local Authority -	—			63	12	-	The amount recovered in respect of the expenses of the Inspector was more than was estimated.
Subpoena Fee and Allowance to District Auditors as Witnesses surrendered -	—			3	5	3	
	5,300	-	-	5,426	2	-	

CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXTRA REMUNERATION.—The Inspector of Audits received 107*l.* 11*s.* 6*d.* through the Scotch Education Department, as an Auditor under The Educational Endowments (Scotland) Act, 1882. The Inspector of Local Loans and Local Acts received 300*l.* for acting as Secretary to the Royal Commission on Sewage Disposal, and for Clerical assistance rendered to him, a Second Class Clerk received 40*l.*, and a Second Division Clerk 60*l.* 14*s.* -*d.* An Assistant General Inspector received 300*l.* for acting as Secretary to the Royal Commission on the Poor Laws. A Second Division Clerk received 33*l.* 6*s.* -*d.* for Clerical assistance rendered to the Secretary of the Committee on Accounts of Local Authorities, and for shorthand writing for that Committee the Superintendent of Typists received 21*l.* The Superintendent of Typists also received 8*l.* 14*s.* 8*d.* for shorthand writing for the Local Government Board. Fourteen Second Division Clerks received payments exceeding 25*l.* each for overtime, the several amounts being as follows, viz., 44 14*s.* -*d.*, 43*l.* 13*s.* -*d.*, 42*l.* 10*s.* 6*d.*, 40*l.* 12*s.* 3*d.*, 33*l.* 6*s.* 9*d.*, 32*l.* 17*s.* 9*d.*, 31*l.* 16*s.* 9*d.*, 31*l.* 12*s.* 3*d.*, 30*l.* 18*s.* 9*d.*, 30*l.* 3*s.* -*d.*, 29*l.* 10*s.* 3*d.*, 27*l.* 3*s.* 9*d.* 26*l.* 17*s.* -*d.*, and 25*l.* 1*s.* -*d.*

One temporary Copyist received a bonus of 25*l.* 10*s.* -*d.*, and another received a bonus of 16*l.* 10*s.* -*d.*, also a gratuity of 100*l.* on his resignation.

RECEIPTS FROM STAMPS UNDER THE DISTRICT AUDITORS ACT, 1879, THE LOCAL GOVERNMENT ACTS, 1888 and 1894, and other Acts,—1,022*l.* 5*s.* -*d.* less than estimated. The deficit is chiefly owing to certain Audits not having been completed within the financial year.

RECEIPTS FROM STAMPS UNDER THE ALKALI, &c., WORKS REGULATION ACTS, 1906.—149*l.* more than estimated. This surplus is attributable partly to the prompt payment of the registration fees, and partly to the Act of 1906 requiring works to be registered which previously were not subject to registration.

The Surplus of 11,659*l.* 3*s.* 9*d.*, shewn on the Account of the Vote "Local Government Board," for the year ended 31st March 1906, has been surrendered.

Local Government Board, Whitehall, S.W., }
27 November 1907. }

H. C. Monro,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads D, E, and W.
- Surplus.** 2. The Amount to be Surrendered is, as shown by the Account, 10,948*l.* 19*s.* 10*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	238,770	-	-
Expenditure (<i>Gross</i>) - - - - -	227,947	2	2
Net Surplus - -	£. 10,822	17	10
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	126	2	-
Total Amount to be Surrendered - -	£. 10,948	19	10

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of the COMMISSIONERS IN LUNACY, ENGLAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - -	14,944 - -	14,960 3 9	—		16 3 9	
B.—Travelling - - - -	1,650 - -	1,569 6 -	80 14 -		—	
C.—Incidental Expenses - - - -	86 - -	55 19 2	30 - 10		—	
GROSS TOTAL - - - £.	16,680 - -	16,585 8 11	110 14 10		16 3 9	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 94 11 1			
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid (Cash paid for Licences)	944 - -	967 - -	£. 23 - -			
			Total Surplus to be Surrendered.			
NET TOTAL - - - £.	15,736 - -	15,618 8 11	£. 117 11 1			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Deficiency due to payment for Clerks' overtime which was not estimated for.
 B.—Surplus due to the circuit work of the Commissioners being carried out at a less cost than estimated.
 C.—Surplus due to Office expenses, payments to witnesses, and charges for tracing plans being less than estimated.
 D.—Surplus chiefly due to the variation in the Licence of one of the Metropolitan houses.

The Surplus of 197*l.* 0*s.* 6*d.* shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1906, has been surrendered.

7th August 1907.

Arthur H. Trevor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Head A.
- Surplus, 2. The Amount to be Surrendered is, as shown by the Account, 117*l.* 11*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	16,680	-	-
Expenditure (<i>Gross</i>) - - - - -	16,585	8	11
Net Surplus - - -	£.	94	11 1

Add,—

Appropriations in Aid realised in excess of the Estimate	23	-	-
Total Amount to be Surrendered - - -	£.	117	11 1

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 18.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the MINT, including the Expenses of Coinage, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	34,526 - -	31,619 8 7	2,906 11 5	—
B.—Police - - - - -	1,994 - -	1,993 16 3	- 3 9	—
C.—Incidental Office Expenses - - -	300 - -	245 5 8	54 14 4	—
D.—Machinery and Repairs - - -	7,000 - -	6,389 8 7	610 11 5	—
E.—Incidental Coinage Expenses - - -	4,000 - -	3,837 12 4	162 7 8	—
F.—Alloy Metal - - - - -	2,000 - -	2,373 1 3	—	373 1 3
G.—Brokerage - - - - -	50 - -	646 9 9	—	596 9 9
H.—Loss on Coinage—Gold - - -	4,000 - -	8,589 4 6	—	4,589 4 6
I.—Loss on Coinage—Silver - - -	2,000 - -	1,238 5 9	761 14 3	—
K.—Loss on worn Silver Coin withdrawn from circulation - - - - -	60,000 - -	54,786 14 3	5,213 5 9	—
L.—Supply of Token Coin, United Kingdom and Colonies - - - - -	10,000 - -	14,102 17 6	—	4,102 17 6
LL.—Engraver of His Majesty's Seals: Charges and Incidental Expenses -	400 - -	37 19 4	362 - 8	—
Enquiry, Perth Mint - - - - -	—	61 11 -	—	61 11 -
GROSS TOTAL - - £.	126,270 - -	125,921 14 9	10,071 9 3	9,723 4 -
Deduct,—			Net Surplus of Gross Estimate over Expenditure.	
M.—Appropriations in Aid - - - -	126,200 - -	126,200 - -		
NET TOTAL - - - £.	70 - -	—		
Surplus of Appropriations in Aid over Gross Expenditure - - - - -	—	278 5 3	£. 348 5 3	

Estimated Amount of Extra Receipts - - - - - £. s. d.
- * 150,000 - -

Amount of Extra Receipts realised during the Year 1906-7, and paid over to Exchequer - - - - - * 602,202 10 7

* Exclusive of 126,200*l.* appropriated in aid of Vote, as shown above.

CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

SAVINGS.

A.—Although the total Imperial coinage was larger than had been anticipated, the bronze coins were mainly produced from blanks obtained from manufacturers. The piece-work pay for striking prepared blanks being on a reduced scale, some falling-off occurred in the amount required for this service. Further reductions occurred by the cessation of orders for coinage for Hong Kong.

B.—This saving is insignificant.

C.—The sums spent for coins, etc., for the Museum were below the average.

D.—The saving arises from economies effected in the erection of new rolling mills and the postponement of the provision of steam for the Mechanics' Shop in view of contemplated re-building.

E.—In order to avoid an excess on the Vote, expenditure under this, as well as other Sub-Heads, was limited where possible, during the March Quarter.

I.—The saving on this Sub-Head has resulted from the reduced work on Colonial coinages, the loss on which occurs in larger proportion than on Imperial silver.

K.—In order to provide for the abnormal expenditure on Sub-Head L., it was necessary to restrict the receipts of worn silver coin towards the end of the year.

LL.—No expenses for engraving have been incurred during the year, the sum expended being confined to a small amount on account of seals.

EXCESSES.

F.—This excess is due to the high prices ruling for copper, tin and zinc during the year.

G.—The provision made in the estimate was largely exceeded owing to the extensive purchases of silver bullion which became necessary.

H.—An unusually heavy gold coinage caused the expenditure under this Sub-Head to be considerably above that estimated.

L.—The unexpectedly large issues of coin, especially to West Africa and Australia, necessitated a corresponding increase in the expenditure for freight, etc.

SPECIAL SUB-HEAD.—“ENQUIRY, PERTH MINT.”

With the approval of the Treasury this special Sub-Head was opened to meet the expenses of an enquiry into defalcations at the Perth Mint, the total cost being brought to account during the year.

EXTRA REMUNERATION.

During the year 1906–7 the Second Assistant-Superintendent received 150*l.* in recognition of the extra work involved in arranging the Mint collection of coins and medals, and in preparing the first volume of the Catalogue.

EXTRA RECEIPTS.

The increase in Extra Receipts realised as compared with the Estimate was mainly due to the large purchases of silver bullion to meet the heavy demands for silver coin. There was also a considerable increase in the profit on the bronze coinage beyond anticipation.

The amount of expenses incurred and recovered in connection with the manufacture of coinage appliances at the Branch Mints was 113*l.* 0*s.* 6*d.*

CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*

STATEMENT of the various Services performed by the MINT on account of other Departments, or of the Colonies, and treated as Advances outside the Vote, from 1st April 1906 to 31st March 1907.

ADVANCE.		SERVICE.	Date of Repayment.
Date.	Amount.		
1906 :	£ s. d.		1907 :
19 April - -	3,963 5 7	Silver for Medals for War Office - - - - -	21 March.
14 June - -	1 5 6	Preparation of the King's Rugby and Wellington Medals - -	1906 :
14 " - -	138 8 7	Nickel for Jamaica Coinage - - - - -	19 June.
6 July - -	159 17 4	Gold for preparation of the King's Medals - - - - -	31 July.
19 " - -	2 16 2	Preparation of the King's Winchester Medals - - - - -	Various dates during 1906 and 1907.
24 " - -	253 9 9	Copper for Jamaica Coinage - - - - -	24 July
24 " - -	38 12 9	" British Honduras Coinage - - - - -	31 "
24 " - -	65 11 4	Coins, Medals, Seals, &c., for the New Zealand International Exhibition - - - - -	8 August.
24 " - -	- 12 9	Preparation of the King's Worcester Medals - - - - -	30 July.
25 " - -	3 9 6	Tin and Zinc for British Honduras Coinage - - - - -	28 "
16 August - -	1 18 3	Preparation of the King's Woolwich, Sandhurst and Conway Medals - - - - -	8 August.
17 " - -	- 10 3	Preparation of the King's King's Lynn Medal - - - - -	21 "
7 September - -	- 2 -	Expenses connected with Nigeria Coinage - - - - -	Not yet repaid.
18 " - -	625 - -	Bronze Blanks for Canada Coinage - - - - -	19 October.
13 November - -	1,745 2 5	Silver for Medals for War Office - - - - -	1907 :
23 " - -	4 17 4	Preparation of the King's Royal Society Medals - - - - -	16 & 21 March.
26 " - -	1,276 15 9	Bronze Blanks for Canada Coinage - - - - -	1906 :
1907 :			27 November.
7 January - -	- 12 9	Preparation of the King's Dartmouth Medal - - - - -	1 December.
8 " - -	1,953 7 2	Bronze Blanks for Canada Coinage - - - - -	1907 :
17 " - -	142 6 -	Bronze Bars for Newfoundland Coinage - - - - -	14 January.
17 " - -	1 5 6	Preparation of the King's Woolwich and Sandhurst Medals - -	5 March.
5 February - -	9 1 6	Straits Settlements Coinage at Birmingham—Incidental Expenses - - - - -	26 January.
18 " - -	6 1 3	Preparation of Durbar Medals for India Office - - - - -	23 "
4 March - -	4 11 4	Coins for British Museum and Bodleian Library - - - - -	Not yet repaid.
19 " - -	189 - -	Gold for preparation of the King's Medals - - - - -	20 February.
			8 & 12 March.
			Various dates during 1907. (Not yet complete.)

The Surplus of 5,764*l.* 5*s.* 4*d.*, shown on the Account of the Vote "The Mint, including Coinage," for the year ended 31st March 1906, has been surrendered.

Royal Mint }
20 December 1907. }

William Ellison-Macartney,
Deputy Master and Comptroller.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads F., G., H. and L.

Special Sub-Head. 2. A special Sub-Head, "Enquiry Perth Mint," has been opened, with Treasury sanction, for the purpose of recording an expenditure of 61*l.* 11*s.* in connection with an official inquiry into two cases of abstraction of gold in the Perth Branch.

Surplus. 3. The Net Surplus to be Surrendered is, as shown by the Account, 348*l.* 5*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>)- - - - -	126,270	-	-
Expenditure (<i>Gross</i>) - - - - -	125,921	14	9
Net Surplus - - - - -	£. 348	5	3

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts. 4. In addition to the sum of 126,200*l.* appropriated in aid of the Vote the Extra Receipts realised during the year amounted to 602,202*l.* 10*s.* 7*d.*, as against an Estimate of 150,000*l.* The Accounting Officer explains that the excess is mainly due to the large purchases of silver bullion to meet the heavy demands for silver coin, whilst the profit on the bronze coinage was considerably greater than was anticipated.

COINAGE ACCOUNT.

Coinage Account. 5. No further adjustment has been made in the year 1906/7 between the Mint and the Coinage Fund in respect of the loss arising during the process of re-coining Light Gold.

I append a Statement relative to this Fund, from which it will be seen that Consols to the amount of 2,357*l.* 19*s.* 4*d.* have been purchased in the year 1906/7, and that on the 31st March, 1907, there remained a balance of 76,436*l.* 15*s.* 10*d.* Consols in the hands of the National Debt Commissioners.

BRANCH MINTS.

Branch Mints. 6. The Accounts of the Branch Mints at Melbourne, Sydney, and Perth have, under Treasury directions, been examined in my Department and found correct

John A. Kempe,
Comptroller and Auditor General.

NATIONAL DEBT COMMISSIONERS—COINAGE ACCOUNT.

RECEIPTS.			EXPENDITURE.			
	Cash.	Stock.		Cash.	Stock.	
	£. s. d.	£. s. d.		£. s. d.	£. s. d.	
Balance on 1st April 1906	—	74 078 16 6	Purchase of Consols in 1906-1907.	2,078 - 4 -	—	—
Dividends received	2,078 - 4	2,357 19 4	Balance on 31st March 1907	—	76,436 15 10	76,436 15 10
	£. 2,078 - 4	£. 76,436 15 10		£. 2,078 - 4	£. 76,436 15 10	

CLASS II.—*continued.*

Vote 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL DEBT OFFICE, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
NATIONAL DEBT OFFICE :				
A.—Salaries - - - - -	15,419 - -	15,248 12 5	170 7 7	—
B.—Incidental Expenses - - - - -	50 - -	48 18 5	1 1 7	—
PENSIONS COMMUTATION BOARD :				
C.—Salaries - - - - -	537 - -	624 - -	—	87 - -
D.—Incidental Expenses - - - - -	10 - -	- 15 9	9 4 3	—
GROSS TOTAL - - - £.	16,016 - -	15,922 6 7	180 13 5	87 - -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 93 13 5	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	<i>Surplus of Appropriations in Aid Realised.</i>	
E.—Appropriations in Aid - - - - -	2,668 - -	3,012 10 1	£. 344 10 1	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	13,348 - -	12,909 16 6	£. 438 3 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving arises from the death of a Second Division Clerk of the Higher Grade and from a saving in temporary salaries. The gross saving was reduced by the amount of special increments paid under Order in Council dated 29th May 1905.

C.—This excess arises from an increased amount of fees payable to the Medical Officers, owing to a greater number of cases of commutation coming before the Board. The excess has been met by a transfer from Sub-Head A (Treasury Letter 21106/06).

D.—This saving arises from the expenses being less than the sum estimated.

E.—This excess arises from the increased amount of fees paid by candidates for commutation (see Sub-Head C), and also from an increased amount of commission received by the National Debt Office under the Savings Bank (Investment) Regulations.

CLASS II.—*continued.*VOTE 19.—NATIONAL DEBT OFFICE—*continued.*

The Surplus of 465*l.* 1*s.* 7*d.*, shown on the Account of the Vote "National Debt Office," for the Year ended 31st March 1906, has been surrendered.

National Debt Office, }
13 July 1907. }

G. Hervey,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has been incurred under Sub-Head C. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 438*l.* 3*s.* 6*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	16,016	-	-
Expenditure (<i>Gross</i>) - - - - -	15,922	6	7
Net Surplus - - -	£.	93	13 5

Add,—

Appropriations in Aid realised in excess of the Estimate 344 10 1

Total Amount to be Surrendered - - - £. 438 3 6

EXTRA RECEIPTS, payable to EXCHEQUER.

3. A sum of 597*l.* has been paid to the Exchequer in repayment of the expenses of Management of the National Debt Office in connection with the administration of the Local Loans Fund, partly out of the income of the Fund, and partly out of the Receipts of the Public Local Loans Works Loan Commissioners in excess of the Amount appropriated in aid of their Vote. Fund.

This sum of 597*l.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.* to which reference is made in paragraph 2 of my Report on Class II., Vote 21.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 20.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, and of the OFFICE of LAND REVENUE RECORDS and INROLMENTS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	20,480 - -	20,111 1 2	368 18 10	—	—	—
B.—Incidental Expenses - - - -	200 - -	244 19 11	—	—	44 19 11	—
C.—Calendars and Historical Documents -	3,750 - -	3,699 1 -	50 19 -	—	—	—
£.	24,430 - -	24,055 2 1	419 17 10	—	44 19 11	—
Deduct Deficit - - - -	- - -	- - -	44 19 11	—	—	—
Net Surplus to be Surrendered - - -	- - -	£.	374 17 11	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was due to the unexpected retirement of the Clerk formerly in the Land Revenue Record Office, and by deaths in the subordinate staff.

B.—This excess was due to the purchase of books of reference to the value of 50*l.* for the Library.

C.—This saving was due to the fact that the printer made slower progress than was anticipated

EXTRA REMUNERATION.

One Clerk received 38*l.* from the Vote for Temporary Commissions for work done for the Historical Manuscripts Commission.

One Assistant Keeper and seven Clerks received from Sub-Head C. of the Vote for this Office 38*l.*, 120*l.*, 119*l.* 7*s.* 6*d.*, 116*l.* 5*s.*, 105*l.*, 75*l.*, 70*l.* 10*s.*, 36*l.* 5*s.*, respectively, for indexing Calendars.

One Attendant and three Messengers received from the Vote for the Post Office 27*l.*, 26*l.*, 26*l.*, and 36*l.*, respectively, as extra Sorters.

CLASS II.—*continued.*VOTE 20.—PUBLIC RECORD OFFICE—*continued.*

The Surplus of 5*l.* 17*s.* 3*d.*, shown on the Account of the Vote "Public Record Office" for the year ended 31st March 1906, has been surrendered.

15 November 1907.

H. C. Maxwell-Lyte,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 20.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head B. Excess.
2. The Net Surplus to be Surrendered is, as shown by the Account, 374*l.* 17*s.* 11*d.* Surplus

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	24,430	-	-
Expenditure	-	-	-	-	-	-	-	-	-	24,055	2	1
Net Surplus	-	-	-	-	-	-	-	-	-	£.	374	17 11

EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue Department, it appears Fee Stamps, that 643*l.* 10*s.* -*d.* was received in that Department during the year for Fee Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 21.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	7,816 - -	7,737 9 10	78 10 2	
B.—Incidental Expenses - - - -	100 - -	57 7 11	42 12 1	
<i>Solicitor's Branch.</i>				
C.—Legal Salaries - - - - -	2,981 - -	2,740 11 2	240 8 10	
D.—Other Legal Charges - - - -	300 - -	69 18 8	230 1 4	
GROSS TOTAL - - - £.	11,197 - -	10,605 7 7	591 12 5	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	<i>Surplus of Gross Estimate over Expenditure.</i>	
E.—Appropriations in Aid - - - -	9,197 - -	9,197 - -	£. 591 12 5	
			<i>Surplus to be Surrendered.</i>	
NET TOTAL - - - £.	2,000 - -	408 7 7	£. 591 12 5	

Estimated amount of Extra Receipts - - - - - 803£.
(Exclusive of 9,197£. appropriated in aid of Vote, as shewn above.)

Amount of Extra Receipts realised in 1906-7 and paid over to Exchequer - - 765£. 12s. -d.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus has arisen from a saving in the Amounts estimated to be required for Temporary Messengers and Engineering Expenses, and from the resignation of an Abstractor and a Boy Clerk, their places being filled by the appointment of New Clerks at the initial salaries of the Posts. A portion of the savings under these Services has, however, been absorbed by the increase of salary allowed to a Second Division Clerk authorised by Treasury Letter of 14th March 1906, No. 2508/06.

B.—The Amount required under this Sub-Head was less than was estimated.

C.—The Sum required for the Services of Clerks was less than was estimated.

D.—The Surplus has arisen from the small amount of litigation pending during the year and from a less amount being required for copying (including payments to Law Stationers for hire of Clerks) than was estimated.

EXTRA RECEIPTS.

The falling off in the Extra Receipts was due to the fact that a smaller number and amount of advances for Loans (upon which fees are payable) were made during the year than was anticipated.

CLASS II.—*continued.*VOTE 21.—PUBLIC WORKS LOAN COMMISSION—*continued.*

The Surplus of 531*l.* 16*s.* 10*d.*, shown in the account of the Vote for the "Public Works Loan Commission" for the year ended 31st March 1906, has been surrendered.

17 October 1907.

R. Philpot,
Secretary (Accounting Officer).

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Amount to be Surrendered is, as shown by the Account, 591*l.* 12*s.* 5*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	11,197	-	-
Expenditure (<i>Gross</i>) - - - - -	10,605	7	7
Surplus - - -	£. 591	12	5

EXTRA RECEIPTS payable to EXCHEQUER.

2. Besides the expenditure out of this Vote, charges amounting to 8,090*l.* 7*s.* 7*d.* have been incurred on account of rent, &c., by other departments on behalf of the Public Works Loan Commission. Further charges amounting to 31,973*l.* 14*s.* 6*d.*, have been incurred, representing the expenses of various departments in connection with the administration of the Local Loans Fund, making a total of 40,064*l.* 2*s.* 1*d.* charged outside this Vote. Of this total, 39,298*l.* 10*s.* 1*d.* was repaid to the Exchequer out of the Income of the Local Loans Fund, the remaining 765*l.* 12*s.* -*d.* being the Extra Receipt shown at foot of the Account.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 22.

REGISTRAR GENERAL'S OFFICE, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	24,342 - -	24,221 - 3	120 19 9	—
B.—Travelling, &c. - - - -	965 - -	913 16 -	51 4 -	—
C.—Fees and Expenses of Superintendent Registrars, &c. - - - -	23,595 - -	22,425 18 11	1,169 1 1	—
D.—Incidental Expenses - - -	340 - -	321 16 2	18 3 10	—
GROSS TOTAL - - £.	49,242 - -	47,882 11 4	1,359 8 8	—
			Surplus of Gross Estimate over Expenditure.	
			£. 1,359 8 8	
			Surplus of Appropriations in Aid Realised.	
			£. 735 0 6	
			Total Surplus to be Surrendered.	
			£. 2,094 9 2	

<i>Deduct,—</i>		Estimated.	Realised.	
Appropriations in Aid	(a) { Fees received for Searches and Certified Copies	3,800 - -	9,563 1 6	
	(b) { Fees received under Section 9 of Census Act, 1900	30 - -	1 19 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this Sub-Head is attributable to a casual falling below the Estimate of payments for piece-work. The saving would have been greater but for the special allowance of 100% to Dr. Tatham and special increments of salaries sanctioned by Treasury Letters of July 9th and August 23rd, 1906 (Nos. 12,168 and 15,054) respectively, and also for Extra Duty (*see below*).

B.—The Expenditure is below the normal in consequence of the absence from duty of one of the Inspectors of Registration while recovering from an accident which he had sustained.

C.—The Saving under this Sub-Head is mainly due to the numbers of Births, Deaths, and Marriages registered falling below the estimates.

D.—A casual difference between Estimate and Expenditure.

CLASS II.—*continued.*VOTE 22.—REGISTRAR GENERAL'S OFFICE, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

APPROPRIATIONS IN AID.

(a) Search Room Fees.

(b) Repayments by Local Authorities for Returns under Sec. 9 of 63 Vict. Cap. 4.

(a) There is too much fluctuation in the receipts for Searches and Certificates to admit of a very close estimate. It may be stated that had the receipts in the second half of the year amounted to no more than those in the first half, the excess would have been only 268*l.*

(b) As the amount received for Returns to Local Authorities under Sec. 9 of the Census Act of 1900 (63 Vict. Cap. 4) depends upon the requirements of those Authorities it is absolutely impossible to forecast the sum.

EXTRA REMUNERATION.

By the authority of Treasury Letter of Oct. 22nd, 1906 (No. 17,505/06) the sum of 40*l.* 10*s.* was paid for Extra Duty in connection with the preparation of Standard Tables of Infantile Mortality for the Registrar General's 68th Annual Report.

A further sum of 28*l.* 2*s.* 6*d.* was paid from the Vote for Temporary Commissions to Mr. D. L. Evans for services rendered to the Royal Commission on the Poor Laws.

The Surplus of 3,005*l.* 10*s.* 3*d.*, shown on the Account of the Vote "Registrar General's Office, England," for the year ended 31st March 1906, has been surrendered.

General Register Office,)
26 November 1907. |

Wm. C. Dunbar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 22.

REGISTRAR GENERAL'S OFFICE, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus The Amount to be Surrendered is, as shown by the Account, 2,094*l.* 9*s.* 2*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - - -	49,242	-	-
Expenditure (<i>Gross</i>) - - - - - -	47,882	11	4
Surplus - - -	£. 1,359	8	8
 <i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - - -	735	-	6
Total Amount to be Surrendered - - -	£. 2,094	9	2

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 23.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of providing STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; to pay the Salaries and Expenses of the STATIONERY OFFICE, and for sundry Miscellaneous Services, including REPORTS of PARLIAMENTARY DEBATES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries, Wages, and Allowances - -	34,130 - -	33,700 14 4	429 5 8		—	
B.—Horses and Carts, and Carriage - -	3,600 - -	2,847 16 6	752 3 6		—	
C.—Police - - - - -	200 - -	147 10 5	52 9 7		—	
D.—Incidental Expenses - - - - -	1,250 - -	1,182 9 -	67 11 -		—	
E.—Printing for Public Departments - -	280,000 - -	275,279 12 9	4,720 7 3		—	
F.—Paper for Public Departments - -	207,000 - -	204,764 1 6	2,235 18 6		—	
G.—Parchments and Vellum for Public Departments	4,000 - -	3,795 10 -	204 10 -		—	
H.—Binding, &c., for Public Departments -	77,000 - -	76,721 10 4	278 9 8		—	
I.—Books and Maps for Public Departments	47,000 - -	44,134 3 -	2,865 17 -		—	
J.—Miscellaneous Small Stores for Public Departments	57,000 - -	55,841 19 3	1,158 - 9		—	
K.—Printing, Paper, Binding, &c., for two Houses of Parliament	85,000 - -	91,615 10 3	—		6,615 10 3	
L.—Printing, Paper, Binding, &c., for Stationery Office Publications	30,000 - -	29,412 12 1	587 7 11		—	
M.—Printing, Paper, Binding, &c., for Gazettes	2,300 - -	2,303 9 8	—		3 9 8	
N.—Parliamentary Debates and Records -	9,500 - -	14,663 10 10	—		5,163 10 10	
O.—Printing, Paper, &c., for Customs Bills of Entry	6,250 - -	6,807 8 3	—		557 8 3	
P.—Parliamentary Papers for Free Libraries	250 - -	170 7 -	79 13 -		—	
GROSS TOTAL - - £.	844,480 - -	843,388 5 2	13,431 13 10		12,339 19 -	
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.			
			£. 1,091 14 10			
Deduct, —			Surplus of Appropriations in Aid Realised.			
Q.—Appropriations in Aid - - - -	113,000 - -	118,857 2 11	£. 5,857 2 11			
			Total Surplus to be Surrendered.			
NET TOTAL - - £.	731,480 - -	724,531 2 3	£. 6,948 17 9			

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Saving 429*l.* 5*s.* 8*d.*

The saving is consequent on vacancies resulting from retirements having been filled by promotions at initial rates of salary.

B.—Horses and Carts and Carriage. Saving 752*l.* 3*s.* 6*d.*

The economies on this Sub-Head arising from the closing of the Waste Paper Branch have been larger than were expected.

C.—Police. Saving 52*l.* 9*s.* 7*d.*

Provision was made for part wages of a Night Watchman in Edinburgh. No special watching—apart from that provided by the Sasines Office—was, however, necessary.

D.—Incidental Expenses. Saving 67*l.* 11*s.* —*d.*

Casual difference between Estimate and Expenditure.

E.—Printing. Saving 4,720*l.* 7*s.* 3*d.*

The sum required was somewhat less than had been anticipated.

F.—Paper. Saving 2,235*l.* 18*s.* 6*d.*

The sum required was somewhat less than had been anticipated.

G.—Parchments and Vellums. Saving 204*l.* 10*s.* —*d.*

The demand for Parchments was not so great as was anticipated.

H.—Binding. Saving 278*l.* 9*s.* 8*d.*

Casual difference between Estimate and Expenditure.

I.—Books and Maps. Saving 2,865*l.* 17*s.* —*d.*

The demands under this Sub-Head were less than in recent years.

J.—Miscellaneous Small Stores. Saving 1,158*l.* —*s.* 9*d.*

The demands under this Sub-Head were less than in recent years.

K.—Parliament. Excess 6,615*l.* 10*s.* 3*d.*

No provision had been made for the extra expenditure entailed by an Autumn Session.

L.—S.O. Publications. Saving 587*l.* 7*s.* 11*d.*

The expenditure was less than was anticipated, the demands of several of the Public Departments being below the average.

M.—Gazettes. Excess 3*l.* 9*s.* 8*d.*N.—Parliamentary Debates and Records. Excess 5,163*l.* 10*s.* 10*d.*

No provision had been made for the extra expenditure entailed by an Autumn Session. The number of copies supplied to the Houses of Parliament has increased.

O.—Bills of Entry. Excess 557*l.* 8*s.* 3*d.*

The Excess is due to the increased number of pages issued.

P.—Parliamentary Papers for Free Libraries. Saving 79*l.* 13*s.* —*d.*

The charges for this Sub-Head are dependent on the demands received from Public Libraries.

Q.—Appropriations in Aid. Excess 5,857*l.* 2*s.* 11*d.*

The sums received from the Patent Office and Customs in respect of Sales of Publications were larger than anticipated, as were also the credits in respect of supplies to Repaying Departments.

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING—*continued.*

EXTRA REMUNERATION.

Payments in excess of 25*l.* (Sub-Head A.) were made as follows :—Two Clerks, 38*l.* 6*s.* 6*d.* and 29*l.* 8*s.* 6*d.* ; Assistant Examiner of Binding, 29*l.* 17*s.* 6*d.* ; two extra Assistant Examiners of Binding, 29*l.* 7*s.* 3*d.* and 34*l.* 2*s.* 6*d.*

Mr. A. Pulling, who, as Editor of Statutory Rules, &c., received 400*l.* out of Sub-Head A., was paid 183*l.* 15*s.* —*d.* out of the Vote for Treasury, &c. (Statute Law Committee) for editing the Annual Volume of Chronological Table and Index to Statutes, and 100*l.* for preparing Statute Law Revision Bill 1887 to 1900.

The Surplus of 11,938*l.* 9*s.* 1*d.* shown on the Account of the Vote “Stationery and Printing,” for the year ended 31st March 1906, has been surrendered.

His Majesty's Stationery Office, }
16 November 1907. }

R. Bailey,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 23.

STATIONERY AND PRINTING.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess 1. Expenditure in excess of the Estimate has taken place under Sub-Heads K., M., N. and O.

Outstanding Balances. 2. The totals of the balances due to the Stationery Office from the various Repaying Departments and Sale Agents on the 31st March 1907, as compared with those on the corresponding date of the previous year, were as follows:—

	On 31st March 1906.			On 31st March 1907.		
	£	s.	d.	£	s.	d.
Repaying Departments - - - -	26,627	18	10	25,356	9	10
Sale Agents - - - -	14,577	10	10	15,040	5	11
Total	£41,205	9	8	40,396	15	9

The sum of 15,040*l.* 5*s.* 11*d.* due from Sale Agents on 31st March 1907, consisted of Cash to the amount of 5,401*l.* 8*s.* 7*d.*, which has since been paid to the Stationery Office, and of Stock remaining in hand to the value of 9,638*l.* 17*s.* 4*d.*

Appropriations in Aid. 3. Sub-Head Q., Appropriations in Aid.—A local test examination of these receipts has been made with satisfactory results.

Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 6,948*l.* 17*s.* 9*d.*

	£	s.	d.
Grant (<i>Gross</i>) - - - - -	844,480	-	-
Expenditure (<i>Gross</i>) - - - - -	843,388	5	2
Net Surplus - - - - -	1,091	14	10
<i>Add,</i>			
Appropriations in Aid realised in excess of the Estimate	5,857	2	11
Total Amount to be Surrendered -	£6,948	17	9

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 5. In addition to the Appropriations in Aid shown on the Account it appears, from a Statement furnished to me by the Inland Revenue Department that the following sums have been received in that Department during the year in connection with the Sale of Fee Stamps in respect of the "London and Edinburgh Gazettes," viz.:—

	£.	s.	d.
"London Gazette" - - - - -	6,348	15	-
"Edinburgh Gazette" - - - - -	3,303	5	-

CLASS II.—*continued.*VOTE 23.—STATIONERY AND PRINTING.—*continued.*

STORE ACCOUNTS.

6. The Store Accounts have been subjected to a local test examination, with satisfactory results. Local examination of Store Accounts.

7. The value of the Stock in the possession of the Stationery Office, as certified by the officers of that Department and by professional stock-takers, was stated to be as follows:— Value of Stock.

	On 31st March 1906.	On 31st March 1907.
	£	£
Paper - - - - -	46,107	49,124
Parchments - - - -	3,854	3,931
Books - - - - -	5,973	4,318
Miscellaneous Small Stores	11,978	13,015
Gazettes - - - - -	977	1,103
Parliamentary Records -	2,727	2,936
Stationery Office Publications.	98,928	97,951
	<u>£. 170,544</u>	<u>£. 172,378</u>

This Statement does not include the value of Parliamentary Publications, nor that of Stock in the hands of Contractors for printing, and of Agents and others for sale.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 24.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses in the OFFICE of HIS MAJESTY'S WOODS, FORESTS, and LAND REVENUES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF WOODS, &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	17,180 - -	16,671 18 6	508 1 6	—
B.—Incidental Expenses - - - -	90 - -	89 19 3	— - 9	—
LEGAL BRANCH.				
C.—Salaries - - - -	1,616 - -	1,612 1 5	3 18 7	—
D.—Fees to Counsel - - - -	500 - -	340 5 -	159 15 -	—
E.—Law Stationers' Bills, Solicitors' Bills in Ireland, etc. - - - -	1,320 - -	623 14 2	696 5 10	—
F.—Law Costs recovered from the Crown -	50 - -	—	50 - -	—
£.	20,756 - -	19,337 18 4		—
Surplus to be Surrendered - £.			1,418 1 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of the 508*l.* 1*s.* 6*d.* saved a sum of 100*l.*, included in the Grant of 17,180*l.* as a "Contribution to the Land Revenues in respect of Fees and Poundage of Receivers, &c.," was unexpended, and further savings were effected by (1) the amalgamation of the posts of Fourth Messenger and Hall Porter on the retirement of the former and (2) generally in payments under the head of persons temporarily employed.

D. and E.—Show a substantial saving and there has been no expenditure under the head F.

It is impracticable to form any reliable estimate as to the amount of litigation and legal investigation that may arise and may have to be made in any particular year. The items under Sub-Heads D. and E. were exceptionally light, especially in Ireland, in the year under review.

CLASS II.—*continued.*VOTE 24.—OFFICE OF WOODS, FORESTS, AND LAND REVENUES.—*continued.*

EXTRA REMUNERATION.

The Superintendent of, and the First Class Clerk in, the Quit Rent Office, Dublin, also receive allowances of 70*l.* and 35*l.* per annum respectively out of the Vote for the Board of Trade.

Members of the Permanent Staff, including Abstractors, were paid for overtime sums amounting to 289*l.* 9*s.* 3*d.* Of this sum the following members were paid amounts of 25*l.* and upwards, viz.:

H. C. Eyles	-	-	-	-	-	-	-	-	-	-	-	£	46	5	-
T. G. Lucas	-	-	-	-	-	-	-	-	-	-	-		28	2	4
E. A. White	-	-	-	-	-	-	-	-	-	-	-		28	4	-
F. Driscoll	-	-	-	-	-	-	-	-	-	-	-		28	11	8
G. P. Best	-	-	-	-	-	-	-	-	-	-	-		28	-	-

The Surplus of 1,301*l.* 4*s.* 4*d.*, shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues," for the year ended 31st March 1906, has been surrendered.

Stuart Fletcher,
Clerk in charge of Accounts.
Office of Woods, etc.,
27 May, 1907. }

E. Stafford Howard,
J. F. F. Horner.
Commissioners of His Majesty's
Woods, Forests and Land Revenues,
Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 24.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus 1. The Surplus to be Surrendered is, as shown by the Account, 1,418*l.* 1*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	20,756	-	-
Expenditure - - - - -	19,337	18	4
Surplus - - -	£. 1,418	1	8

John A. Kempe,
Comptroller and Auditor General

CLASS II.—continued.

VOTE 25.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS OF HIS MAJESTY'S WORKS AND PUBLIC BUILDINGS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	73,178 - -	71,610 4 2	1,567 15 10	—
B.—Travelling Expenses - - - -	5,000 - -	4,571 3 3	428 16 9	—
C.—Incidental Expenses - - - -	1,100 - -	805 5 5	294 14 7	—
Gross Total £.	79,278 - -	76,986 12 10		—
Surplus to be Surrendered - £.			2,291 7 2	
				£. s. d.
*Estimated Amount of Extra Receipts payable to Exchequer - - - -				60 - -
*Amount of Extra Receipts realised in 1906-7, and paid over to Exchequer - - - -				<u>70 2 7</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deaths and retirements and to the fact that augmentations of Staff for which provision had been made did not come into effect till after the close of the year.

B.—Less foreign travel was undertaken than had been anticipated.

C.—Requirements under this head are uncertain.

*These receipts are of a fluctuating character and cannot be estimated with accuracy.

CLASS II.—*continued.*VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

EXTRA REMUNERATION.

In addition to their Salaries provided in this Vote, certain Officers received Extra Remuneration as follows :—

	£.	s.	d.	£.	s.	d.
The Senior Examiner of Technical Accounts, from this Vote, for revising the Schedules of Triennial Contracts for Works, etc. - - - -				50	-	-

For measuring and for overtime :—

An Examiner.	From this Vote - - - - -	60	16	-		
"	" Army Funds - - - - -	11	12	-		
					72	8 -
"	" this Vote - - - - -	23	4	-		
"	" Public Buildings Expenses Account - - - -	4	16	-		
					28	- -
An Assistant Examiner.	From this Vote - - - - -	52	10	6		
"	" Public Buildings Expenses Account - - - -	9	4	-		
					71	14 6
"	" this Vote - - - - -	59	16	6		
"	" Civil List, Commissioner of Works Account -	5	-	-		
					64	16 6
"	" this Vote - - - - -	57	19	9		
"	" Public Buildings Expenses Account - - - -	5	4	-		
					63	3 9
"	" this Vote - - - - -	59	7	-		
"	" Telephone Capital Account - - - - -	-	8	-		
					59	15 -
"	" this Vote - - - - -				58	17 9
"	" " - - - - -				52	11 -
"	" " - - - - -	47	7	-		
"	" Savings Bank Account - - - - -	3	8	-		
					50	15 -
"	" this Vote - - - - -				44	16 -
"	" " - - - - -				43	9 -
"	" " - - - - -	41	8	3		
"	" Public Buildings Expenses Account - - - -	-	8	-		
					41	16 3

The Surplus of 860*l.* 12*s.* 1*d.* shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1906, has been surrendered.

His Majesty's Office of Works, &c.,
28 November 1907.

Schomberg K. McDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS—*continued.*

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Surplus to be Surrendered is, as shown by the Account, 2,291*l.* 7*s.* 2*d.*

Surplus.

	£.	s.	d.
Grant - - - - -	79,278	-	-
Expenditure - - - - -	76,986	12	10
Surplus -	£. 2,291	7	2

NON-VOTED SERVICES.

2. The Account of Miscellaneous Non-Voted Services administered by the Office of Works, and audited in my Department, is appended.

Account of
Non-Voted
Services.

3. The amount, 344*l.* 12*s.* 9*d.*, shown on both sides of the Account "Commissioners of Works Investment Account" represents the dividends received and re-invested in the purchase of Stock, in accordance with the Battersea Park Amendment and Extension Act 1851 (14 and 15 Vict. c. 77, Sec. 16), which provided for the creation of a "Fund for Improvements in the Metropolis." On the 1st April 1906 the Fund consisted of 14,366*l.* 15*s.* 10*d.* Consols, and by the addition of 391*l.* 7*s.* 11*d.* Consols purchased during the year, the total amount of Stock held in respect of this Fund on 31st March 1907 was raised to 14,758*l.* 3*s.* 9*d.*

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

VOTE 25.—OFFICE OF WORKS AND PUBLIC BUILDINGS.—continued.

Dr.	ACCOUNT CURRENT OF Non-Voted Services, 1906-7.			Cr.		
	£.	s.	d.	£.	s.	d.
To Balance on 1 April 1906	-	-	-	74,057	14	5
To Receipts in the year 1906-7:						
Bankruptcy Buildings, Watchmen	186	2	8			173 2 -
Bankruptcy Offices, Cleaning	116	5	-			65 - -
Battersea Park	3	1	9			- - -
British Museum: Trustees of: Works for	-	-	-			132 11 8
Brompton Cemetery	6,552	10	6			9,011 2 10
Crown Agents for the Colonies: Works for	144	9	7			82 13 -
Fees for Bills of Quantities	445	4	6			427 7 6
Fees for Schedules of Prices	134	12	6			130 - -
Grace and Favour Residences, Insurance	276	11	10			263 19 7
Ditto ditto Rates	929	10	-			932 10 -
Hertford British Hospital, Paris	3,877	15	10			3,877 15 10
H.M. Household: Engineering Services	625	-	-			272 15 5
Home Office, Wages of Caretaker of Explosives Shed, St. James' Park	13	5	-			13 - -
Keyholders' Deposit Fund	44	2	-			52 10 -
Land Registry, New Buildings	1,000	-	-			4,277 10 4
London County Council (Annual Fire Brigade Display)	83	6	5			83 6 5
Members of Royal Family, Works for	5,015	13	10			5,870 5 7
Menai Bridge	1,862	5	6			2,148 10 6
Public Buildings Expenses	317,396	6	6			338,227 19 4
Royal Portland Dispensary Fund	25	15	4			25 15 4
By Payments in the Year 1906-7:						
Bankruptcy Buildings, Watchmen	-	-	-			- - -
Bankruptcy Offices, Cleaning	-	-	-			- - -
Battersea Park	-	-	-			- - -
British Museum, Trustees of, Works for	-	-	-			- - -
Brompton Cemetery	-	-	-			- - -
Crown Agents for the Colonies, Works for	-	-	-			- - -
Fees for Bills of Quantities	-	-	-			- - -
Fees for Schedules of Prices	-	-	-			- - -
Grace and Favour Residences, Insurance	-	-	-			- - -
Ditto ditto Rates	-	-	-			- - -
Hertford British Hospital, Paris	-	-	-			- - -
H.M. Household: Engineering Services	-	-	-			- - -
Home Office, Wages of Caretaker of Explosives Shed, St. James' Park	-	-	-			- - -
Keyholders' Deposit Fund	-	-	-			- - -
Land Registry, New Buildings	-	-	-			- - -
London County Council (Annual Fire Brigade Display)	-	-	-			- - -
Members of Royal Family, Works for	-	-	-			- - -
Menai Bridge	-	-	-			- - -
Public Buildings Expenses	-	-	-			- - -
Royal Portland Dispensary Fund	-	-	-			- - -

Seamen's Hospitals	61	17	1
Tower of London : Guide Books	334	16	-
Trade, Board of, Works for	759	17	1
Venison Fees, Windsor Great Park	79	6	-
War Department, Works for	18,515	16	-
Works, H.M. Commissioners of, Investment Account	344	12	9
Zoological Gardens, Regents Park, Reconstruction of Bridge over Canal	1,422	3	-
By Balance on 31 March 1907	£.	440,727	9 11
		387,606	3 3
		53,121	6 8

Schomberg K. McDonnell,
Accounting Officer.

Seamen's Hospitals	100	-	-
Tower of London : Guide Books	341	8	1
Trade, Board of, Works for	855	8	-
Venison Fees, Windsor Great Park	77	5	-
War Department, Works for	25,796	17	11
Works, H.M. Commissioners of, Investment Account	344	12	9
Zoological Gardens, Regents Park, Reconstruction of Bridge over Canal	422	3	-
	£.	366,669	15 6
		440,727	9 11

H.M. Office of Works, &c., }
28 November 1907.

CLASS II.—*continued.*

VOTE 26.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Charge of His Majesty's FOREIGN and other SECRET SERVICES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service	50,000 - -	48,411 7 4	1,588 12 8	—
Surplus to be Surrendered			1,588 12 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure out of this Grant is necessarily of an uncertain character, and cannot be accurately estimated.

The Surplus of 29,572*l.* 11*s.* 3*d.* shown on the Account of the Vote "Secret Service," for the year ended 31st March 1906, has been surrendered.

Treasury,
12th October, 1907. }

W. Blain,
Accounting Officer.

I certify that the Amount shown in this Account to have been expended is supported by Certificates from the responsible Ministers of the Crown.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 26.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Charges for the year 1906-7 are supported by Certificates from the responsible Ministers of the Crown in the form prescribed by the Treasury Minute of 12th April 1888. Certificates furnished.

2. The Account shows a Surplus to be Surrendered of 1,588*l.* 12*s.* 8*d.*

Surplus.

	£.	s.	d.
Grant - - - - -	50,000	-	-
Expenditure - - - - -	48,411	7	4
Surplus - -	£. 1,588	12	8

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 27.

OFFICE OF THE SECRETARY FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Office of His Majesty's SECRETARY FOR SCOTLAND, and Subordinate Office, Expenses under the Inebriates Acts 1879-1900, and Expenses under the Private Legislation Procedure (Scotland) Act, 1899, including a Grant in Aid of the Congested Districts (Scotland) Fund, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	13,015 - -	13,157 2 9	—	142 2 9
B.—Travelling - - - - -	585 - -	447 13 3	137 6 9	—
C.—Special Inquiries - - - - -	50 - -	—	50 - -	—
D.—Incidental Expenses - - - - -	250 - -	170 9 -	79 11 -	—
E.—Congested Districts Board (Scotland) Grant in Aid - - - - -	20,000 - -	20,000 - -	—	—
F.—Expenses under the Private Legislation Procedure (Scotland) Act, 1899 -	1,500 - -	1,280 12 5	219 7 7	—
G.—Expenses under the Inebriates Acts -	2,000 - -	2,018 2 10	—	18 2 10
GROSS TOTAL - £.	37,400 - -	37,074 - 3	486 5 4	160 5 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 325 19 9	
			Surplus of Appropriations in Aid Realised.	
			£. 365 6 0	
			Total Surplus to be Surrendered	
			£. 691 5 9	
Deduct,—	Estimated.	Realised.		
H.—Appropriations in Aid - - - - -	2,650 - -	3,015 6 -		
NET TOTAL - £.	34,750 - -	34,058 14 3		

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 1,200 - -

Amount of Extra Receipts realised in the Year 1906-7, and paid over to Exchequer - 1,055 16 11

STAMPS—

Estimated Receipts for Stamp Duties under the Alkali Acts, 1881 and 1892 - - 434 - -

Amount received on account of such Stamps - - - - - 463 - -

CLASS II.—*continued.*VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries, etc.—Excess owing to creation of new post of Inspector of Local Loans and Audits, addition of a Junior Clerk to the Staff and the increase by two annual increments of the Salary of a Second Division Clerk. Excess sanctioned by Treasury Letter 17033/07 of 26th September 1907.

B.—Travelling.—Estimated as closely as possible.

C.—Special Inquiries.—Cannot be closely estimated. No Special Inquiries occurred in the year.

D.—Incidental Expenses.—Estimated as closely as possible.

E.—Congested Districts, etc., Grant in Aid.—Paid in full to the Congested Districts Board.

F.—Expenses under the Private Legislation etc. Act, 1899.—Estimated as closely as possible.

G.—Expenses under the Inebriates Acts.—A casual variation. Excess sanctioned by Treasury Letter 17033/07 of 26th September 1907.

H.—Appropriations in Aid.—Fees under the Private Legislation etc. Act, 1899, considerably exceeded the amount estimated.

EXTRA RECEIPTS.

Estimated as closely as possible. The amount received and paid to Exchequer consisted of receipts by the Colonisation Board for homesteads sold, and interest on the Board's Bank Account.

The Surplus of 2,201*l.* 16*s.* -*d.*, shown on the Account of the Vote "Office of the Secretary for Scotland," for the year ended 31st March 1906, has been surrendered.

Scottish Office,
28 November 1907.

Reginald MacLeod,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 27.

OFFICE OF THE SECRETARY FOR SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads A. and G.
Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 691*l.* 5*s.* 9*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	37,400	-	-
Expenditure (<i>Gross</i>) - - - - -	37,074	-	3
Net Surplus - - -	£.	325	19 9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate		365	6 -
Total Amount to be Surrendered -	£.	691	5 9

CONGESTED DISTRICTS BOARD (SCOTLAND) FUND.

- Fund Account. 3. The Account of this Fund in respect of which the Grant in Aid under Sub-Head E. of the Vote is provided, has been audited in my Department, and is appended.
Including the balance of 20,006*l.* 16*s.* 10*d.* on 31st March 1906, referred to in paragraph 4 of my Report of last year, the Receipt side of the Account shows a total of 75,799*l.* 19*s.* 6*d.*
The charges during the year amounted to 44,491*l.* 2*s.* 10*d.* leaving a balance of 31,308*l.* 16*s.* 8*d.* unexpended on 31st March 1907.

CROFTERS' COLONISATION.

4. My remarks on the expenditure of the Colonisation Board will be found under the Vote for Temporary Commissions, Class VII., Vote 1.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 27.—OFFICE OF THE SECRETARY FOR SCOTLAND—*continued.*

CONGESTED DISTRICTS BOARD (SCOTLAND) FUND.

ACCOUNT of Receipts and Payments under the Congested Districts (Scotland) Act, 1897, 60 & 61 Vict., c. 53,
for the Year ending 31st March 1907.

Receipts.	Total Amount.	Payments.	Total Amount.
	£. s. d.		£. s. d.
Balance on 1st April 1906 -	20,006 16 10	Administrative Expenses :	
		Salaries - - - - -	1,151 0 1
Annual sum available out of the Local Taxation (Scotland) Account (59 & 60 Vict., c. 37) - - -	15,000 - -	Travelling Expenses - - -	416 17 5
		Incidental Expenses, Stationery, Postages, Rent, &c. - - -	164 19 5
Annual sum voted by Parliament in aid of the Fund - - -	20,000 - -	Agriculture (Sec. 4, Sub-sec. 1 a and b) : Grants and other expenditure	4,198 16 5
		Land and Migration (Sec. 4, Sub- sec. 1 c and d) :	
Interest on Bank Balances - -	579 10 11	Loans - - - - -	4,998 15 3
		Grants and other expenditure -	20,681 13 2
Administrative Expenses :		Fisheries (Sec. 4, Sub-sec. 1 e) :	
Salaries - - - - -	113 11 6	Loans - - - - -	3,173 7 9
		Grants and other Expenditure -	1,493 8 4
Agriculture (Sec. 4, Sub-sec. 1 a & b) :		Lighthouses, Piers, Roads, &c. (Sec. 4, Sub-sec. 1 f) .	
Miscellaneous Receipts - - -	720 1 2	Grants and other expenditure -	6,818 1 8
Land and Migration (Sec. 4, Sub-sec. 1 c and d) :		Industries (Sec. 4, Sub-sec. 1 g) :	
Repayments of Loans and Interest	902 5 11	Grants and other expenditure -	596 0 4
Miscellaneous Receipts - - -	14,590 17 1	Maintenance of Minor Lighthouses	798 3 0
Fisheries (Sec. 4, Sub-sec. 1 e)—			
Miscellaneous Receipts - - -	3,749 8 8		
Lighthouses, Piers, Roads, &c. (Sec. 4, Sub-sec. 1 f) :			
Miscellaneous Receipts - - -	108 5 5		
Industries (Sec. 4, Sub-sec. 1 g) :			
Miscellaneous Receipts - - -	29 2 -		
£.	75,799 19 6	Balance on 31st March 1907 -	31,308 16 8
		£.	75,799 19 6

R. R. MacGregor,
Accounting Officer.

CLASS II.—*continued.*

VOTE 28.

FISHERY BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the FISHERY BOARD for SCOTLAND, and for Grants in Aid of Piers or Quays, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - -	11,142 - -	11,064 1 10	77 18 2	—
B.—Travelling - - - - -	1,975 - -	1,701 8 4	273 11 8	—
C.—Postage - - - - -	100 - -	101 1 -	—	1 1 -
D.—Grant in Aid of Piers or Quays (5 GEO. IV. c. 64).	3,000 - -	3,000 - -	-	—
E.—Surplus of Herring Brand Fees, 1905 -	1,219 - -	1,219 - -	—	—
F.—Scientific Investigation - - - -	770 - -	768 17 11	1 2 1	—
G.—Incidental Expenses - - - -	485 - -	293 10 1	191 9 11	—
£.	18,691 - -	18,147 19 2	544 1 10	1 1 0
Deduct deficit - -			1 1 0	
Net Surplus to be Surrendered - - - £.			543 - 10	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - -			7,426 - -	
Amount of Extra Receipts realised in the year 1906-7, and paid over to Exchequer - - - - -			5,262 2 7	

CLASS II.—*continued.*VOTE 28.—FISHERY BOARD FOR SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Salaries and Allowances.*—Surplus 77*l.* 18*s.* 2*d.* Owing to the vacancy caused by the death of the Marine Superintendent having remained unfilled for some time, and to the resignation of a Fishery Officer and the appointment of another at a subsequent date at a lower rate of salary.

B.—*Travelling.*—Surplus 273*l.* 11*s.* 8*d.* Due to the amount of branding work having been much less than usual during the great summer herring fishing season and the consequent less travelling of the Fishery Officers, and to a saving on the provision for sending an officer to the Continent to report on the import of Scottish cured herrings, and the market therefor.

C.—*Postage.*—Deficit 1*l.* 1*s.* The expenditure under this Sub-Head varies and was somewhat more than usual during the year. (Treasury letter of 18th May 1907, No. 9124).

D.—*Scientific Investigation.*—Surplus 1*l.* 2*s.* 1*d.* Expenditure restricted to keep within the Vote.

E.—*Incidental Expenses.*—Surplus, 191*l.* 9*s.* 11*d.* The expenditure under this Sub-Head is subject to fluctuation. No unexpected expenditure of any considerable amount occurred during the year as sometimes happens, and the outlay for branding irons was less than usual.

EXCHEQUER EXTRA RECEIPTS.

Deficit, 2163*l.* 17*s.* 5*d.* Owing to a large proportion of the catch of herrings during the season of 1906 having been ineligible for the official brand and the consequent reduction in the amount of fees received. The Estimate also included a sum of 160*l.* as receivable from the Local Loans Fund for administration of Loans, but the amount recoverable for this service is paid direct into the Exchequer.

The Surplus of 260*l.* 14*s.* 10*d.* shown on the Account of the Vote "Fishery Board for Scotland," for the year ended 31st March 1906, has been surrendered.

Fishery Board for Scotland, }
Edinburgh, 21 November 1907. }

Angus Sutherland,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 28.

FISHERY BOARD FOR SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Head C.
- Surplus. 2 The Net Surplus to be Surrendered is, as shown by the Account, 543*l.* 0*s.* 10*d.*

	£.	s.	d.
Grant - - - - -	18,691	-	-
Expenditure - - - - -	18,147	19	2
Net Surplus - - -	£. 543	-	10

PIERS AND HARBOURS DEPOSIT ACCOUNT.

- Piers and Quays. 3. Including the Grants under Sub-Heads D. and E., the Interest on sums on deposit and the balance of 18,468*l.* 8*s.* 3*d.* brought forward from the preceding year, the total amount available for this Service in the year 1906-7 was 23,195*l.* 9*s.* 10*d.* The expenditure during the same period was 2,420*l.* 11*s.* 11*d.*, leaving a balance of 20,774*l.* 17*s.* 11*d.* unexpended on 31st March 1907.

EXTRA RECEIPTS, payable to EXCHEQUER.

- Management of Local Loans Fund. 4. In addition to the Extra Receipts shown upon the Account, a sum of 45*l.* has been paid to the Exchequer, in repayment of the expenses of the Department in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of receipts by the Public Works Loan Commissioners, in excess of the amount appropriated in aid of their Vote. This sum of 45*l.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.* to which reference is made in paragraph 2 of my Report on Class II., Vote 21.

STORE ACCOUNTS.

- Store Accounts. 5. The Store Accounts for the year 1906-7 have been examined in my Department and the result was satisfactory.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 29.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the GENERAL BOARD OF LUNACY IN SCOTLAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,551 - -	5,533 4 2	17 15 10	—
B.—Travelling Expenses - - - - -	1,125 - -	1,163 6 2	—	38 6 2
C.—Incidental Expenses - - - - -	80 - -	54 5 3	25 14 9	—
GROSS TOTAL - - - £.	6,756 - -	6,750 15 7	43 10 7	38 6 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 5 4 5	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid - - - - -	525 - -	544 10 5	£. 19 10 5	
			Total Surplus to be Surrendered.	
NET TOTAL. - - - £.	6,231 - -	6,206 5 2	£. 24 14 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The surplus under this Head arises mainly from the Grant of 30*l.* for Fees to Medical Men, &c., not being wholly required.

B.—Mainly to increased number of patients to be visited and consequent increased amount of travelling.

C.—The Expenditure under this Head cannot be accurately estimated.

D.—Increased number of Sheriff's Orders.

The Surplus of 306*l.* 8*s.* 5*d.*, shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1906, has been surrendered.

General Board of Lunacy, Edinburgh,
22 October 1907.

T. W. L. Spence,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 29.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Head B
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 24*l.* 14*s.* 10*d.*

								£.	s.	d.
Grant (<i>Gross</i>)	-	-	-	-	-	-	-	6,756	-	-
Expenditure (<i>Gross</i>)	-	-	-	-	-	-	-	6,750	15	7
							</			

<i>Add,—</i>	
Appropriations in Aid realised in excess of the Estimate	19 10 5
Total Amount to be Surrendered - - -	£. 24 14 10

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 30.

REGISTRAR GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., SCOTLAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE	Expenditure compared with Grant	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,156 - -	3,896 9 3	259 10 9	—
B.—Travelling Expenses - - - - -	1,200 - -	1,077 2 9	122 17 3	—
C.—Incidental Expenses - - - - -	135 - -	121 11 7	13 8 5	—
GROSS TOTAL - - £.	5,491 - -	5,095 3 7	395 16 5	—
			Surplus of Gross Estimate over Expenditure.	
<i>Deduct,—</i>			£. 395 16 5	
			Surplus of Appropriations in Aid Realised.	
D.—Appropriations in Aid (Fees for Searches and Extracts) - - - - -	750 - -	864 2 -	£. 114 2 -	
			Total Surplus to be Surrendered.	
NET TOTAL - - £.	4,741 - -	4,231 1 7	£. 509 18 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving chiefly due to retirement of the Secretary and Chief Clerk, of one of the Staff of District Examiners, and of a Second Division Clerk, and consequent new appointments at minimum salaries.

B.—The Expenditure under this Sub-Head is of an uncertain character, and fluctuates from various causes, such as the state of the weather, the efficiency of the local Registrars, etc.

C.—The Expenditure under this Sub-Head is variable, and cannot be more closely estimated.

D.—These Receipts are liable to fluctuation, and could not be more closely estimated.

CLASS II.—*continued.*VOTE 30.—REGISTRAR GENERAL'S OFFICE, SCOTLAND—*continued.*

The Surplus of 338*l.* 8*s.* 2*d.*, shown on the Account of the Vote "Registrar General's Office, Scotland," for the year ended 31st March 1906, has been surrendered.

Edinburgh, }
4 November 1907. }

Stair Agnew, Registrar General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 30.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. The Amount to be Surrendered is, as shown by the Account, 509*l.* 18*s.* 5*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	5,491	-	-
Expenditure (<i>Gross</i>) - - - - -	5,095	3	7
Surplus - - -	£. 395	16	5
<i>Aud,—</i>			
Appropriations in Aid realised in excess of the Estimate - -	114	2	-
Total Amount to be Surrendered - -	£. 509	18	5

John A. Kempe,
Comptroller and Auditor General

CLASS II.—*continued.*

VOTE 31.

LOCAL GOVERNMENT BOARD FOR SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD FOR SCOTLAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	12,995 - -	13,014 6 1	—	19 6 1
B.—Travelling Expenses - - - -	1,400 - -	1,411 - 1	—	11 - 1
C.—Special Enquiries - - - -	870 - -	738 4 -	131 16 -	—
D.—Incidental Expenses - - - -	205 - -	176 11 4	28 8 8	—
£.	15,470 - -	15,340 1 6	160 4 8	30 6 2
Deduct Deficit - - - - - £.			30 6 2	
Net Surplus to be Surrendered - - £.			129 18 6	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - -			Nil.	
Amount of Extra Receipts realised in the Year 1906-7, and paid over to Exchequer - - - - -			105 5 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficit due to special increments granted to two Second Division Clerks as from 1st July 1906, and to addition to Staff of a fourth Lady Typist, no provision for which had been made in the Estimates.

B.—Expenditure variable. The travelling expenses of the Board's Outdoor Officers were heavier than has been the case for some years past.

C.—Expenditure variable. The expenditure on "Bacteriological Investigation" was 111*l.* 6*s.* There was thus a considerable saving on this item. There was also a small saving (33*l.* 11*s.* 9*d.*) on the item "Fees to Engineering or other Commissioners reporting on Loans to Local Authorities," but there was a deficit of 90*l.* 9*s.* 9*d.* on the item "Fees to Commissioners, and Remuneration of Witnesses, &c., in Special Inquiries" due, in part, to several heavy Inquiries which were undertaken during the year.

D.—Expenditure variable. There was a Surplus of 50*l.* on Vaccine Lymph and a deficit of 21*l.* 11*s.* 4*d.* on Petty Expenses.

CLASS II.—*continued.*VOTE 31.—LOCAL GOVERNMENT BOARD FOR SCOTLAND—*continued.*

EXTRA REMUNERATION.

The Medical Member received from the Scotch Education Department a sum of 53*l.* 12*s.* for services in connection with the Inspection of Training Colleges.

A sum of 150*l.* was paid to one of the Minor Staff Clerks out of the Vote for Temporary Commissions in respect of services as Assistant Secretary to the Royal Commission on the Poor Laws, &c., and a sum of 66*l.* 13*s.* 9*d.* was paid from the same Vote to one of the Second Division Clerks for overtime in connection with work for the Commission.

EXTRA RECEIPTS.

This sum represents the Extra Receipts recovered in connection with the Vote "Pauper Lunatics (Scotland)" now extinct.

The Surplus of 421*l.* 14*s.* -*d.*, shown on the Account of the Vote "Local Government Board for Scotland," for the year ended 31st March 1906, has been surrendered.

Local Government Board, Edinburgh, }
26 November 1907.

G. Falconer-Stewart,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 31.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads A. and B.
- Surplus. 2. The Net Surplus to be Surrendered is, as shown by the Account, 129*l.* 18*s.* 6*d.*

	£.	s.	d.
Grant	15,470	-	-
Expenditure	15,340	1	6
Net Surplus	£. 129	18	6

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 32.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the Salaries and Expenses of the HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - -	3,933 - -	3,866 6 2	66 13 10	—
B.—Travelling and Incidental Expenses, Household - - - -	100 - -	29 15 6	70 4 6	—
C.—Salaries and Allowances, Chapel - -	639 - -	630 5 9	8 14 3	—
TOTAL - - £.	4,672 - -	4,526 7 5		—
Surplus to be Surrendered - £.			145 12 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused by (1) Repayment to Post Office for services of a Telegraphist at Vice-Regal Lodge being less than the amount estimated, and (2) vacancies in the Household Staff; less by (1) payment to official Reporter (Treasury Letter 26 July 1905, 12733/05) and (2) payment for Scrivenery work in State Steward's and Chamberlain's Offices (Treasury Letter 26 March 1907, 5506/07).

B.—The officers of the Household were not required to travel to the extent anticipated.

C.—The office of Keeper of the Chapel was vacant during a portion of the year.

EXTRA REMUNERATION.

Name.	Office.	Amount.	Service or Vote.
		£ s. d.	
Major Sir A. Weldon, Bart., D.S.O. -	Vice Chamberlain.	41 11 0	Army Funds.
Captain W. Waring - - - -	Master of the Horse.	24 11 0	ditto
Captain J. W. Bayliss - - - -	State Porter.	29 15 0	ditto

CLASS II.—*continued.*VOTE 32.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—*continued.*

The Surplus of 173*l.* 12*s.* 9*d.*, shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the Year ended 31st March 1906, has been surrendered.

F. J. Cullinan, Clerk in Charge of the Account.
Dublin Castle,
21 November, 1907. }

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

John A. Kempe,
Comptroller and Auditor General.

Examined,
H. J. Bidwell.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. — The Surplus to be Surrendered is, as shown by the Account, 145*l.* 12*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	4,672	-	-
Expenditure - - - - -	4,526	7	5
Surplus - - - - -	£.	145	12 7

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 33.

CHIEF SECRETARY FOR IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices of the CHIEF SECRETARY in DUBLIN and LONDON, and of the Inspectors of Lunatic Asylums, and Expenses under the Inebriates Acts, in the Year ended 31st March, 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHIEF SECRETARY'S OFFICES.				
A.—Salaries, Wages, and Allowances - - -	20,696 - -	20,658 11 -	37 9 -	—
B.—Travelling <i>Original</i> - £1,450 } <i>Supplementary</i> £ 200 }	1,650 - -	1,786 19 9	—	136 19 9
C.—Incidental Expenses - - -	350 - -	314 3 9	35 16 3	—
D.—Expenses under the Inebriates Acts } <i>Supplementary</i> }	55 - -	51 17 -	3 3 -	—
INSPECTORS OF LUNATIC ASYLUMS.				
E.—Salaries - - - - -	3,531 - -	3,453 - 9	77 19 3	—
F.—Travelling - - - - -	350 - -	291 14 10	58 5 2	—
G.—Incidental Expenses - - - - -	30 - -	14 3 3	15 16 9	—
GROSS TOTAL - { <i>Original</i> - £26,407 } { <i>Supplementary</i> 255 }	26,662 - -	26,570 10 4	228 9 5	136 19 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 91 9 8	
Deduct,—			Deficiency of Appropriations in Aid Realised.	
H.—Appropriations in Aid - - - -	Estimated. 289 - -	Realised. 270 16 8	£. 18 3 4	
NET TOTAL - - - £.			Net Surplus to be Surrendered.	
			£. 73 6 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused by non-filling of a vacant First Class Clerkship, Lower Section, and in expenditure upon shorthand writing for Privy Council Office, less by excess in expenditure upon copying and overtime work.

B.—Excess caused by (1) Autumn Sitzings of Parliament and (2) the travelling expenses of the Chief Secretary on official business in Ireland and the travelling expenses of the Under-Secretary exceeding the amount anticipated.

C. and D.—Approximate Estimates.

CLASS II.—*continued.*VOTE 33.—CHIEF SECRETARY FOR IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E.—Saving caused by (1) reduction of sum allowed for clerical assistance by 120*l.* and appointment of a Second Division Clerk at a salary of 90*l.* instead, and (2) travelling expenses (included under this Sub-Head) of Professional Assistant in connection with Asylum Buildings being less than anticipated.

F.—The Inspectors, in consequence of their attendance having been required at head-quarters, were unable to devote so much time to inspection as they anticipated.

G.—The necessity for calling in Physicians with reference to special cases under the Act 5 & 6 Vict., c. 123, Sec. 39, did not arise within the year; and Office petty expenses were less than anticipated.

H.—Approximate Estimate.

EXTRA REMUNERATION.

Name.	Rank.	Amount.	Vote.
		£. s. d.	
R. Manders - - -	Draftsman of Bills - - - - -	73 10 -	Local Government Board for Ireland.
W. P. Henry - - -	Clerk, Second Division - - - - -	30 - - -	Temporary Commissions.
" " - - -	" " - - - - -	4 12 6	Sub-Head A of this Vote.
G. Hamilton - - -	" " - - - - -	27 11 6	ditto.
P. E. Holland - - -	" " - - - - -	42 3 -	ditto.
V. de P. O'Connor - - -	" " - - - - -	36 3 -	ditto

The Surplus of 163*l.* 1*s.* 8*d.*, shown on the Account of the Vote "Chief Secretary for Ireland," for the year ended 31 March 1906, has been surrendered.

F. J. Cullinan,
Clerk in charge of the Account.
Dublin Castle,
14 November 1907.)

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 33.

CHIEF SECRETARY FOR IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Head B. Excess.
2. The Expenditure under Sub-Head B includes the cost of daily hire of cars for the purpose of collecting and delivering Mail Bags between the General Post Office Dublin, the Castle, and the Phoenix Park Lodges; the total cost of the service during the year 1906-7 amounting to 358*l.* 1*s.* 6*d.* Sub-Head B.
Cost of Collecting Mail Bags.

As it appeared to me that it was, *prima facie*, the duty of the Post Office to provide all necessary postal facilities, I requested that the circumstances might be explained in which the service was charged to this Vote; and whether more economical arrangements might not be made by the General Post Office.

In reply I was informed that at the time, some years ago, when the present arrangements were made, the Post Office authorities were unable to fulfil the requirements; and that no subsequent representations on the subject had been made to that Department.

3. The Amount to be Surrendered is, as shown by the Account, 73*l.* 6*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	26,662	-	-
Expenditure (<i>Gross</i>) - - - - -	26,570	10	4
Net Surplus - - - £.	91	9	8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	18	3	4
Net Amount to be Surrendered - - - £.	73	6	4

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 34.

DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the DEPARTMENT of AGRICULTURE and other INDUSTRIES and TECHNICAL INSTRUCTION for IRELAND, and of the Services administered by that Department, including Grants in Aid, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	47,980 - -	47,361 17 1	618 2 11					
B.—Travelling - - - -	9,000 - -	8,488 6 5	511 13 7					
C.—Special Services and Incidental Expenses	2,070 - -	1,551 14 11	518 5 1					
D.—Collection of Agricultural Statistics -	2,960 - -	2,933 2 4	26 17 8					
E.—Grants in Aid under Section 15 of the Agriculture and Technical Instruction (Ireland) Act, 1899.	18,000 - -	18,000 - -						
F.—Diseases of Animals, Grants in Aid -	12,200 - -	12,200 - -						
INSTITUTIONS OF SCIENCE AND ART :								
G 1.—Salaries and Wages - - - -	30,687 - -	29,356 18 7	1,330 1 5					
G 2.—Purchase of Specimens for Museum (Grant in Aid).	2,300 - -	2,300 - -						
G 3.—Purchase of Books for National Library (Grant in Aid).	1,300 - -	1,300 - -						
G 4.—Furniture, Materials, &c., and Fitting up of Objects.	1,800 - -	1,874 15 -				74 15 -		
G 5.—Royal College of Science : Purchase of Specimens, Books, Apparatus for Laboratories, &c. (Grant in Aid).	1,500 - -	1,500 - -						
G 6.—Royal College of Science : Prizes, Scholarships, and Examinations.	3,579 - -	3,337 1 8	241 18 4					
G 7.—School of Art : Accessories and Models, Materials, &c.	300 - -	278 12 2	21 7 10					
G 8.—School of Art : Prizes, &c. - -	725 - -	538 8 1	186 11 11					
G 9.—Botanic Gardens : Purchase of Seeds, Plants, Books, and Garden Sundries.	740 - -	738 19 2	1 - 10					
G 10.—Travelling - - - -	650 - -	648 - 11	1 19 1					
G 11.—Incidental Expenses - - -	748 - -	492 19 3	255 - 9					
TOTAL FOR INSTITUTIONS OF SCIENCE & ART	44,329 - -	42,365 14 10	2,038 - 2			74 15 -		
Carried forward £	136,539 - -	132,900 15 7	3,712 19 5			74 15 -		

CLASS II.—*continued.*Vote 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	136,539 - -	132,900 15 7	3,712 19 5			74 15 -		
SCHOOLS OF SCIENCE AND ART, &c. :								
H 1.—Annual Grants, Science - - -	2,500 - -	2,457 19 9	42 - 3			- -		
H 2.—Annual Grants, Art - - -	2,500 - -	2,024 14 3	475 5 9			-		
H 3.—Grants for Drawing and Manual Instruction in Miscellaneous Schools.	1,400 - -	1,506 14 4	—			106 14 4		
H 4.—Grants for Day Secondary Schools -	21,000 - -	21,991 5 3	—			991 5 3		
TOTAL FOR SCHOOLS OF SCIENCE AND ART -	27,400 - -	27,980 13 7	517 6 -			1,097 19 7		
GEOLOGICAL SURVEY OF IRELAND.								
I 1.—Salaries - - - - -	2,187 - -	2,186 6 -	- 14 -			-		
I 2.—Travelling - - - - -	350 - -	347 17 -	2 3 -			-		
I 3.—Incidental Expenses - - - -	50 - -	44 3 2	5 16 10			-		
TOTAL FOR GEOLOGICAL SURVEY -	2,587 - -	2,578 6 2	8 13 10			-		
CONGESTED DISTRICTS BOARD : (62 & 63 Vic., cap 18, s. 5.)								
K.—Grant in Aid - - - - -	25,000 - -	25,000 - -	—			—		
GROSS TOTAL - - - - -	191,526 - -	188,459 15 4	4,238 19 3			1,172 14 7		
			Net Surplus of Gross Estimate over Expenditure.					
			£. 3,066 4 8					
<i>Deduct,—</i>			Deficiency of Appropriations in Aid Realised.					
L.—Appropriations in Aid - - -	Estimated. 1,380 - -	Realised. 990 6 2	£. 389 13 10					
			Net Surplus to be Surrendered.					
NET TOTAL - - - - £.	190,146 - -	187,469 9 2	£. 2,676 10 10					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving was due mainly to changes and vacancies for portion of the year in the clerical staff and the staff of transit inspectors. The cost of occasional inspection at Science and Art examinations was less than anticipated.

B.—The saving was due to the fact that the staff of inspectors was not at its full complement throughout the year.

C.—There was a saving on the provision for Special Reports, and Postage and Telegrams, and the claims for the printing of Agricultural Leaflets in 1906–7 were not received during the year.

D.—There was a slight saving on the provision for the collection of Trade Statistics by Harbour Authorities.

E.—Grant in Aid.

F.—Grant in Aid.

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G 1.—The saving was due (1) to sickness in the staff of attendants and gardeners which reduced the term of service ; (2) the number of teacher students who attended the summer courses was less than was anticipated, and the amount of fees paid to lecturers was accordingly reduced ; (3) vacancies in the posts of head master and principal mistress remained unfilled pending the Report of the Committee of Inquiry into the Royal Hibernian Academy and the School of Art. Assistant teachers were, however, employed temporarily in their stead.

G 2.—Grant in Aid.

G 3.—Grant in Aid.

G 4.—Excess caused by alteration of show cases in the Botanical Section of the Museum and internal fittings in cases in the Geological Section rendered necessary by re-arrangement of the Collections. There was a reduction in the number of artisans employed in the workshops, which necessitated the purchase of cases and other furniture, formerly made on the spot, from outside firms.

G 5.—Grant in Aid.

G 6.—The saving was due mainly to the fact that the number of teacher students who attended the short summer courses was not as large as was expected, and the cost of their maintenance and travelling was consequently reduced. There was also a small saving in the cost of examinations.

G 7.—Owing to the vacancy in the head-mastership of the School of Art, the purchase of certain accessories was postponed.

G 8.—The cost of prizes was less than was estimated, and the average cost per head for the travelling and maintenance of teachers attending the summer courses was below that of previous years.

G 9.—Casual variation.

G 10.—Casual variation.

G 11.—There was a saving in the cost of Advertisements and Printing and Photographic Materials used in the Museum. The expenditure incurred on uniforms for attendants in the Royal College of Science was much less than was estimated for. The attendant staff memorialised the Department to be allowed an increase of wages in lieu of uniform, and pending settlement of the question further purchases of uniforms were postponed.

H 1.—Casual variation.

H 2.—The number of students who proved eligible for Art Grants was less than anticipated.

H 3.—The number of Schools which qualified for Grants under the Department's programme in Drawing and Manual Instruction was greater than had been estimated.

H 4.—There was a larger increase in the number of students eligible for Attendance Grants than had been anticipated. Although the increase in the number of Schools was 4.29 per cent. as compared with the previous Session, the number of Grant-earning pupils increased by 11.22 per cent.

I 1.—Fractional variation.

I 2.—Casual saving.

I 3.—The cost of instruments and repairs was a little less than was anticipated.

K.—Grant in aid.

L.—The number of fee-paying pupils in the School of Art was below the average of previous years. In the Royal College of Science a number of non-associate students entered for isolated subjects and several for lecture courses only, although it was expected that most of them would take the Laboratory courses also. There was consequently a decrease in the amount of fees received.

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*

EXTRA REMUNERATION.

RETURN of Officers of the DEPARTMENT who have received Pensions or other Government Money in addition to the fixed Salaries and Emoluments of their offices, where the amount of such Extra Remuneration exceeded £25 in the aggregate, year ended 31st March 1907.

Name.	Rank.	Service for which Extra Remuneration was received.	Source from which provided.	Amount for the Year.
				£. s. d.
Barrett, E. P.	Science Inspector	Examiner for Intermediate Education Board - - - Examining Answer Books - -	Intermediate Education Board for Ireland. Endowment Fund of Department.	42 3 8 5 9 6
Daly, J. D.	Senior Staff Officer	Secretary Royal Commission on Trinity College, Dublin, and the University of Dublin.	Vote for Temporary Commissions.	150 - -
Garrett, H.	Science Inspector	Examiner for Intermediate Education Board.	Intermediate Education Board for Ireland.	40 13 -
Hamilton, D.	Portal Veterinary Inspector at Ballina	Special duty in connection with Swine Fever.	Cattle Pleuro - Pneumonia Account.	65 12 6
Hooper, John	Staff Officer	Assistant Examiner in Physics to Royal University of Ireland	Royal University of Ireland.	40 - -
Lee, R. H.	Second Division Clerk	Gratuity for Special Services in connection with the Irish Exhibit at St. Louis Exhibition.	Endowment Fund of Department.	75 - -
Norris, J. H.	Veterinary Inspector	Services in connection with Cattle Mortality Investigation in Co. Wexford - - Lectures in Veterinary Hygiene to Agricultural Classes in Co. Wexford.	Do. Do.	105 - - 15 15 -
Odbert, W. R.	Clerk in Charge of Registry Veterinary Branch.	Overtime - - - - -	Class II., Vote 34 - -	32 2 7
O'Sullivan, P.	Inspector of Technical Instruction	Examining Answer Books - - Examiner for Intermediate Education Board.	Endowment Fund of Department. Intermediate Education Board for Ireland.	17 3 - 16 16 -
O'Neill, E.	Second Division Clerk	Do. Examining Papers in Irish in connection with examinations for Boy Scholarships and School of Domestic Economy Scholarships. Examiner in Irish for Science and Technological Scholarships.	Do. Endowment Fund of Department. Class II., Vote 34 - -	73 10 - 6 13 - 5 10 -
Turnbull, R.	Science Inspector	Examiner in English in connection with examinations for Domestic Economy Scholarships - - Examiner for Intermediate Education Board.	Endowment Fund of Department. Intermediate Education Board for Ireland.	1 9 - 26 8 -
Sundry Persons	44 Ship Inspectors and 5 men employed on Swine Fever Investigation Duty received Pensions from the Dublin Metropolitan Police, the Royal Irish Constabulary, and the Army Vote, amounting to 2,675 <i>l.</i> 0 <i>s.</i> 4 <i>d.</i>			
INSTITUTIONS OF SCIENCE AND ART.				
Adams, J.	Assistant, Royal College of Science	Lecturer at Summer Course -	Class II., Vote 34 - -	25 - -
Bateman, C. J.	Second Division Clerk (Higher Grade).	Superintending Science and Art Examinations - - Overtime - - - - Superintending Intermediate Examinations.	Do. Do. Intermediate Education Board for Ireland.	12 12 - 5 17 6 15 -
Dowling, P. A. E.	Registrar, Royal College of Science.	Superintending Science and Art Examinations - - Extra Services in Mathematical Classes.	Class II., Vote 34 - - Do.	14 14 - 10 10 -

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND.—*continued.*EXTRA REMUNERATION.—*continued.*

Name.	Rank.	Service for which Extra Remuneration was received.	Source from which provided.	Amount for the year.
Johnston, J. P.	Assistant, Royal College of Science	Examiner for Board of Education - Examiner for Intermediate Education Board.	Class I., Vote IV - Intermediate Education Board for Ireland.	£. s. d. 48 4 - 80 - -
Halbert, J. N.	Assistant, Science and Art Museum.	Sunday and Evening Attendances	Class II., Vote 34 - -	27 13 6
Luke, F.	Second Master, Metropolitan School of Art	Lecturer at Summer Course - Acting as Headmaster, School of Art - Teaching Special Drawing Class of Students of the Royal College of Science.	Do. do. - - Do. do. - - Do. do. - -	25 - - 200 - - 16 - -
Lyons, W. J.	Assistant, Royal College of Science.	Lecturer at Summer Course -	Endowment Fund of Department.	40 - -
Moore, F. W.	Keeper of Royal Botanic Gardens	Evening Lectures in Botany - Lectures to Students at Albert Agricultural College.	Class II., Vote 34 - Endowment Fund of Department.	50 - - 50 - -
Nichols, A. R.	Assistant Naturalist, Science and Art Museum.	Sunday and evening attendances	Class II., Vote 34 - -	39 9 -
O'Farrelly, A.	Lecturer, Royal College of Science.	Examiner for Intermediate Education Board.	Intermediate Education Board for Ireland.	66 4
Orr, W. McF.	Professor, Royal College of Science	Examiner for Intermediate Education Board.	Intermediate Education Board for Ireland.	80 - -
Seymour, H. J.	Geologist	Examiner for Royal University of Ireland.	Royal University of Ireland.	50 - -
Stevenson, Geo.	Lecturer on Agricultural Chemistry, Royal College of Science	Superintendent of in-door teaching at Albert Agricultural College.	Endowment Fund of Department.	* - -
Tilly, B. I.	Clerk and Registrar, School of Art.	Superintending Science and Art Examinations.	Class II., Vote 34 - -	37 16 -

* Has free residence at the Albert Agricultural College, with fuel and light. These emoluments are not pensionable.

Return of Pensioned Military Officers who received casual remuneration, amounting to 25*l.* and upwards, from the Department of Agriculture and Technical Instruction for Ireland, in the Year ended 31st March 1907.

Beatty, R. C. A.	Retired Major-	Inspecting Schools during Science and Art Examinations.	Class II., Vote 34 - -	33 12 -
Meredith, T. B.	Do. do.	Inspecting Schools during Science and Art Examinations.	Do. do. - -	39 18 -
Steel, Chas.	Retired Colonel, Army Veterinary Department.	Lectures on Veterinary Hygiene	Endowment Fund of Department.	283 10 -

The Surplus of 1,685*l.* 1*s.* 0*d.* shown on the Account of the Vote "Department of Agriculture and Technical Instruction, Ireland" for the year ended 31st March 1906, has been surrendered.

Office of Department of Agriculture and
Technical Instruction, Ireland,
20th November 1907.

J. P. Walsh,
Clerk in Charge of Accounts.

T. P. Gill,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bulwell.

John A. Kempe,
Comptroller and Auditor General.

NOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—continued.

(A.)

DEPARTMENT OF AGRICULTURE AND OTHER INDUSTRIES AND TECHNICAL INSTRUCTION FOR IRELAND.
ENDOWMENT FUND.

ACCOUNT of the Receipts and Payments by the Department in respect of the Moneys placed at its disposal by the Agriculture and Technical Instruction (Ireland) Act, 1899 (62 and 63 Vic. cap. 50) for the year ended 31st March 1907.

Section of Act, 62 and 63 Vic. c. 50.	RECEIPTS.	AMOUNT. £. s. d.	PAYMENTS.				AMOUNT. £. s. d.
			Section of Act, 62 and 63 Vic. c. 50.	BUILDINGS, FITTINGS AND APPLIANCES, COLLEGE OF IRELAND	ROYAL VETERINARY PURCHASING AND STOCKING ADDITIONAL LAND AND PROVIDING SUITABLE BUILDINGS, FITTINGS AND APPLIANCES FOR THE MUNSTER INSTITUTION	GRANTS SANCTIONED WITH THE CONCURRENCE OF THE BOARD OF TECHNICAL INSTRUCTION:	
	BALANCE ON 1st APRIL 1906	51,856 10 8	16 (1) (a)				19 19 8
	PARLIAMENTARY GRANTS:		16 (1) (b)				
15 (d)	Sum payable as an equivalent for the Salaries attached to Judge- ships abolished, &c., in pursuance of the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897, 60 and 61 Vic. c. 66	12,000 - -	16 (1) (c)				2,115 - 6
15 (f)	Sum representing the amount of expenses formerly paid out of Parliamentary Grants in connection with instruction given in Ireland in Agriculture, exclusive of such instruction given in Elementary National Schools	6,000 - -		(i.) County Boroughs (ii.) Elsewhere than County Boroughs, and making inquiries, &c., and collecting information for the purposes of Technical Instruction	Payments. £. s. d.	Receipts. £. s. d.	27,647 3 11
		18,000 - -	16 (1) (d)	IRELAND DEVELOPMENT GRANT	44,649 12 4	698 7 1	43,951 5 3*
			15 (c)	SEA FISHERIES	15,940 9 7	5,455 16 4	4,649 6 4
				SEA AND COAST FISHERIES FUND: 54 and 55 Vic. c. 48 (Loans, advances)			10,484 13 3
15 (a)	LOCAL TAXATION (IRELAND) ACCOUNT:		16 (1) (e)	SUPERANNUATION OF OFFICERS TRANSFERRED FROM NATIONAL EDUCATION OFFICE			2,323 2 2
	Sum formerly payable to the Commissioners of National Education, under the Local Taxation (Customs and Excise) Act, 1890, 53 and 54 Vic. c. 60, sec. 3	78,000 - -	" (f)	TRAVELLING AND SUBSISTENCE OF MEMBERS OF COUNCIL AND BOARDS			494 12 11
	Sum payable under the Agriculture and Technical Instruction (Ireland) (No. 2) Act, 1902, 2 Edw. VII. c. 33.	5,000 - -	" (g)	GRANTS SANCTIONED WITH THE CONCURRENCE OF THE AGRICUL- TURAL BOARD:			850 18 -
		83,000 - -		Agriculture and other Rural Industries (including expenses incurred under Section 17).	Payments. £. s. d.	Receipts. £. s. d.	
15 (b)	IRISH CHURCH TEMPORALITIES FUND:			Albert Agricultural College	9,502 13 4	4,041 18 6	5,460 14 10
	Annual Sum payable	70,000 - -		Munster Institute	5,049 11 11	2,095 8 8	2,954 3 3
				Athenry Agricultural Station	6,725 19 7	3,865 11 4	2,860 8 3
	Carried forward £	222,856 10 8				Carried forward £	103,811 8 4

* This sum includes a Grant of 7,500*l.* from the Agricultural Board expended on Manual Instruction and the teaching of Domestic Economy in Rural Districts.

CLASS II.—continued.

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—continued.

ENDOWMENT FUND—continued.

Section of Act, 62 and 63 Vic., c. 50.	RECEIPTS.		Section of Act, 62 and 63 Vic., c. 50.	PAYMENTS.		AMOUNT.	
	£.	s. d.		£.	s. d.	£.	s. d.
15 (c)	Brought forward	- - -				103,811	8 4
	SEA AND COAST FISHERIES FUND (54 and 55 Vic., c. 48, s. 35 (5)) :						
	Loans repayments, and dividends received from sum invested	- - -				3,741	- 7
						4,302	7 10
						4,517	15 2
						4,763	13 2
						2,537	15 6
						7,481	16 10
						7,696	8 3
						11,670	18 1
	CONTRIBUTION FROM IRELAND DEVELOPMENT GRANT :					3,732	6 9
	(Grant in Aid), (3 Edw. VII. c. 23), for the purpose of Technical Instruction	- - -				7,575	9 2
						2,733	1 8
	CONTRIBUTION PAYABLE BY CONGESTED DISTRICTS BOARD :					2,300	17 5
	In respect of Agricultural Schemes transferred to the Department-	- - -				2,324	15 5
						8,995	7 9
						1,461	10 3
						182	18 10
	INTEREST ON SECURITIES AND ON MONEYS DEPOSITED	- - -				12,770	5 8
						13,964	9 5
	STEAMER RESERVE FUND :					3,980	1 6
	Interest on 5,000 <i>l.</i> invested	- - -					
						5,983	19 5
	LOANS FOR BULLS, STALLIONS, PASTEURISING PLANT, &c., AND TO AGRICULTURAL BANKS (REPAYMENTS) -	- - -				7,368	6 9
						140	2 7
	INSURANCE OF LIVE STOCK : £288 13 <i>s.</i> 8 <i>d.</i>	- - -					
	Receipts.						
	Payments.						
						2	3 3
						224,038	19 7
	Total	- - -				32,429	18 9
						256,468	18 4

J. P. Walsh,
Clerk in Charge of Accounts,
Upper Merrion Street, Dublin,
26th September 1907.

I certify that this Account has been examined under my directions, and is correct.
Examined,
John A. Kempt,
Comptroller and Auditor General.

T. P. Gill,
Accounting Officer.

CLASS II.—*continued.*NOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*ENDOWMENT FUND—*continued.*

STATEMENT of Securities held by the Department of Agriculture and Technical Instruction for Ireland on 31st March 1907.

FUND.	SECURITIES, &c.	AMOUNT.		
		£.	s.	d.
Endowment	Local Loans Stock	250,000	-	-
	Guaranteed Land Stock (Mature)	65,350	4	9
	Do. (Steamer Reserve Fund)	5,487	11	2
	Guaranteed 2½ per cent. Stock, 1903	38,593	19	1
	Consols (Sea and Coast Fisheries Fund)	20,000	-	-
Total		379,431	15	-

STATEMENT of Loan Securities and Amounts due to the Department under Agreements on 31st March 1907.

	NATURE OF LOANS.*	AMOUNT.		
		£.	s.	d.
For the Purchase of Bulls	-	4,508	8	6
For the Purchase of Stallions	-	3,047	10	8
To Agricultural Credit Societies	-	10,060	10	-
For Erection of Pasteurising Plant in Creameries	-	691	-	-
For Industrial Development	-	627	2	8
For Erection of Village Halls	-	930	-	-
Sea and Coast Fisheries Fund Loans (on 31st December 1906)	-	6,558	1	9
Ballyrashane Co-operative Dairy Society, Ltd.—Share of Cost of Experiments for Disposal of Creamery Sewage	-	210	-	-
Total	-	26,632	13	7

Loans written off as irrecoverable in 1906-7—

For Pasteurising Plant—	
Cavan Creameries, Ltd.	350 - *
Sea and Coast Fisheries Fund Loans to 31st December 1906	17 3
Total	£. 367 3 -

* A Loan of 700*l.* was made in 1902 to the Cavan Creameries Co., Ltd., for the erection of Pasteurising Machinery. One half of the Loan was repaid. The Company suffered heavy trading losses owing to difficulties which arose in the supply of milk, and they went into liquidation. As the guarantors for the repayment of the Loan had lost heavily, the outstanding balance, amounting to 350*l.*, together with 2*l.* 18*s.* 2*d.* interest, was remitted with the concurrence of the Agricultural Board.

CLASS II.—continued.

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION (IRELAND)—continued.

(C.)

STATEMENT of Expenditure, &c., out of Grants in Aid for the Purchase of Specimens, Books, &c.,
1906-7.

	Purchase of Specimens for Museum.	Purchase of Books for National Library.	Royal College of Science. Purchase of Specimens, &c.
	£. s. d.	£. s. d.	£. s. d.
Balance brought forward on 1st April 1906	208 14 -	57 14 5	852 10 8
Grants in 1906-1907	2,300 - -	1,300 - -	1,500 - -
	2,508 14 -	1,357 14 5	2,352 10 8
Expenditure in 1906-1907	2,427 15 2	1,246 2 5	1,410 6 9
Balance on 31st March 1907, carried forward	£. 80 18 10	111 12 -	942 3 11

T. P. Gill,
Accounting Officer.

Upper Merrion Street,
Dublin,
20 November 1907.

J. P. Walsh,
Clerk in Charge of Accounts.

CLASS II.—*continued.*

VOTE 34.

DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION
FOR IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads G4., H3., and H4.

GRANTS IN AID.

Grants in Aid. 2. The Accounts, in which the Expenditure in respect of the Grants in Aid under Sub-Heads E., F., G2., G3., and G5., is recorded, are appended to the Appropriation Account. These Accounts have been examined in my Department, and are further referred to in paragraphs 6 and 7 of this Report.

3. The Grant in Aid (25,000*l.*) under Sub-Head K., was paid over to the Account of the Congested Districts Board, and has been expended under the prescribed conditions.

The Account of that Board, as audited in my Department, is appended.

Surplus. 4. The Amount to be Surrendered is, as-shown by the Account, 2,676*l.* 10*s.* 10*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	-	-	-
Expenditure (<i>Gross</i>)	-	-	-
	191,526	-	-
	188,459	15	4
Net Surplus	-	-	-
	£.	3,066	4 8
<i>Deduct</i> ,—			
Estimated Appropriations in Aid not realised	-	-	-
		389	13 10
Net Amount to be Surrendered	-	-	-
	£.	2,676	10 10

STORE ACCOUNTS.

Audit of Store Accounts. 5. A Local Test Examination of certain Store records was made by Officers of my Department with generally satisfactory results.

ACCOUNT A. ENDOWMENT FUND.

Receipts from Ireland Development Grant. 6. A sum of 7,000*l.* was received from the Ireland Development Grant (Class vii Vote 4), in the circumstances explained in the Estimate for that Service, making, with 10,500*l.* received in previous years, a total of 17,500*l.*, out of which expenditure amounting to 4,649*l.* 6*s.* 4*d.* has taken place in 1906-7, leaving a balance of 12,850*l.* 13*s.* 8*d.*

CLASS II.—*continued.*

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION.

IRELAND—*continued.*

7. Under Section 16 of the Act 62–63 Vic. c. 50, certain sums are set apart out of the Endowment Fund for specified services. The following statement shows the amounts thus allocated, the expenditure therefrom, for the period 1st April 1900, to 31st March 1907, and the balances available on the latter date :—

Reference to Section of Act 62 & 63 Vic. c. 50.	Service.	Annual Amount Allocated.	Total Amount Allocated.	Net Expenditure.	Balance 31st March 1907.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
16 (1) (a) & (g) -	(1) Royal Veterinary College (Capital sum).	—	20,000 - -	18,943 6 9	1,056 13 3
16 (1) (b) -	(2) Munster Institution (Capital sum).	—	10,000 - -	8,068 12 1	1,931 7 11
16 (1) (c) & 16 (2)	(3) Technical Instruction :—				
16 (1) (c) (i) -	County Boroughs :				
	<i>First Triennial Division :</i>				
	1900–1 to 1902–3 - -	25,952 1 2			
	<i>Second Triennial Division :</i>				
	1903–4 to 1905–6 - -	26,000 - -	181,856 3 6	132,261 10 7	49,594 12 11
	<i>Third Triennial Division :</i>				
	1906–7 to 1908–9 - -	26,000 - -			
16 (1) (c) (ii) -	Elsewhere, etc. :				
	<i>First Triennial Division :</i>				
	1900–1 to 1902–3 - -	29,047 18 10			
	<i>Second Triennial Division :</i>				
	1903–4 to 1905–6 - -	29,000 - -	203,143 16 6		
	<i>Third Triennial Division :</i>				
	1906–7 to 1908–9 - -	29,000 - -		219,260 16 -	16,883 - 6
	Grants by Agricultural Board for instruction in Manual Work and Domestic Economy in Rural Districts.		33,000 - -		
16 (1) (d) -	(4) Sea Fisheries - - -	10,000 - -	70,000 - -	65,114 8 3	4,885 11 9

CONGESTED DISTRICTS BOARD.

8. The usual limited test was applied to the Store Accounts of the Board with generally satisfactory results. Store Accounts.

John A. Kempe,
Comptroller and Auditor General.

Board of Works—Money borrowed under sec. 40 (6), Act 54 and 55 Vict., cap. 48— For Improvement of Estates	Brought forward	£	s.	d.
		302,577	9	-
II.—IRISH REPRODUCTIVE LOAN FUND— Repayment of Loans made prior to 1st June 1893, with Interest thereon		40,000	-	-
	Interest on Securities	163	11	1
Agriculture— Repayment of Loans and Interest		137	10	-
	Fisheries—	235	12	-
Industries— Repayment of Loans and Interest		5,251	8	2
	Repayment of Loans and Interest	923	8	7
BALANCE ON 31st MARCH 1907				
		8,918	14	7
III.—SEA AND COAST FISHERIES FUND— Repayment of Loans made prior to 1st June 1893, with Interest thereon				
Agriculture— Repayment of Loans and Interest		2	-	-
	Fisheries—	3	15	-
Industries— Repayment of Loans and Interest		963	19	4
	Repayment of Loans and Interest	240	11	10
TOTAL		350,499	5	-
		£.	-	-
		350,499	5	-
BALANCE ON 31st MARCH 1907				
		8,918	14	7
TOTAL				
		£.	-	-
		350,499	5	-

PARLIAMENTARY GRANT—

Net Expenditure 1st April 1906 to 31st March 1907 upon

(1) Administration	£.	s.	d.
(2) Technical Instruction	33,536	18	6
(3) Improvement of Estates	9,249	9	6
	78,546	11	11
	121,332	19	11
Two-thirds of £121,332 19s. 11d.	£.	s.	d.
Annual Grant	80,888	13	3
Unexpended Balance of Grant	25,000	-	-
	£.	-	-
Congested Districts Board for Ireland, 12 July 1907.			

F. W. D. Mitchell,
Accounting Officer.

CLASS II.—continued.

VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—continued.

CONGESTED DISTRICTS BOARD—continued.

	£.	s.	d.
Church Surplus Grant, per Sec. 35 of the Purchase of Land (Ireland) Act, 1891 -	1,500,000	-	-
Payments thereout - - - - -		Nil.	
Balance outstanding - - - - -	£.	1,500,000	

SECURITIES.

Account.	Stock, &c.	Amount.
		£. s. d.
Miscellaneous Funds - - - -	Guaranteed Land Stock - - - - -	6,737 - 10
Irish Reproductive Loan Fund - -	Guaranteed Land Stock - - - - -	5,000 - -
		11,737 - 10

STATEMENT of Loan Securities and Amounts due to Board under Agreements on 31st March 1907.

Security.	Miscellaneous Fund.	I. Repro. Loan Fund.	Sea and Coast F. Fund.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Agriculture—Loans - - - - -	9,141 1 -	1,295 18 3	151 16 6	10,588 15 9
Fisheries do. - - - - -	—	24,643 9 2	3,273 4 3	27,916 13 5
Industries do. - - - - -	5,616 14 7	424 16 -	137 3 6	6,178 14 1
Boats, Nets, and Gear—Agreements - - - - -	197 9 3	—	—	197 9 3
Large Share Boats do. - - - - -	5,150 16 11	—	—	5,150 16 11
Share Yawls do. - - - - -	328 18 7	—	—	328 18 7
Totals - - - £.	20,435 - 4	26,364 3 5	3,562 4 3	50,361 8 -

CLASS II.—*continued.*VOTE 34.—DEPARTMENT OF AGRICULTURE AND TECHNICAL INSTRUCTION, IRELAND—*continued.*CONGESTED DISTRICTS BOARD—*continued.*ADVANCES OF LAND STOCK MADE BY LAND COMMISSION, UNDER LAND LAW (IRELAND)
ACT 1896, SEC. 43.

County.	Limit of Advance.	Total Advances to 31st March 1907.	Amount of Stock cancelled.	Balance due to Land Commission.
	£.	£. s. d.	£. s. d.	£. s. d.
Donegal - - - - -	213,612	19,873 9 3	9,326 - -	10,547 9 3
Leitrim - - - - -	63,122	—	—	—
Sligo - - - - -	53,102	4,524 - -	4,524 - -	—
Mayo - - - - -	344,862	348,761 17 1	348,761 17 1	—
Roscommon - - - - -	100,000	98,607 - -	98,607 - -	—
Galway - - - - -	135,586	31,031 9 10	23,257 17 6	7,773 12 4
Clare - - - - -	724	—	—	—
Kerry - - - - -	163,763	—	—	—
Cork - - - - -	72,645	—	—	—
TOTALS - - - - -	1,147,416	502,797 16 2	484,476 14 7	18,321 1 7

ADVANCES OF CASH MADE BY LAND COMMISSION UNDER IRISH LAND ACT, 1903, SEC. 72.

County.	Total Advances to 31st March 1907.	Amount written off.	Balance due to Land Commission.
	£ s. d.	£ s. d.	£ s. d.
Donegal - - - - -	—	—	—
Leitrim - - - - -	—	—	—
Sligo - - - - -	87,621 - -	—	87,621 - -
Mayo - - - - -	352,723 6 -	5,561 11 3	347,161 14 9
Roscommon - - - - -	282,060 13 4	56 13 4	282,004 - -
Galway - - - - -	125,491 - -	13,313 - -	112,178 - -
Clare - - - - -	—	—	—
Kerry - - - - -	72,517 - -	6,000 - -	66,517 - -
Cork - - - - -	—	—	—
TOTALS - - - - -	920,412 19 4	24,931 4 7	895,481 14 9

CLASS II.—*continued.*

VOTE 35.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE of the COMMISSIONERS of CHARITABLE DONATIONS and BEQUESTS for IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - -	1,993 - -	1,988 12 9	4 7 3		—	
B.—Law Costs - - - - -	50 - -	19 14 7	30 5 5		—	
C.—Travelling and Incidental Expenses -	40 - -	38 11 6	1 8 6		—	
GROSS TOTAL - - - £.	2,083 - -	2,046 18 10	36 1 2		—	
			Surplus of Gross Estimate over Expenditure.			
			£. 36 1 2			
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.			
D.—Appropriations in Aid - - -	34 - -	36 18 10	£. 2 18 10			
NET TOTAL - - - £.	2,049 - -	2,010 - -	Total Surplus to be Surrendered.			
			£. 39 - -			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B. C.—Economy in Expenditure of Grants.

D.—The receipts under this Head include a penalty of 2*l.* recovered under Sec. 19, 30 and 31 Vict. Cap. 54.

EXTRA REMUNERATION.

James Dowdall, Messenger and Office Keeper, received during the year, from the Vote for the Department of Agriculture and Technical Instruction, the sum of 15*l.* 12*s.* -*d.* in respect of work devolving upon him on account of the temporary occupation of Rooms at 2, Kildare Place by members of the Department's Staff.

The Surplus of 41*l.* 7*s.* 10*d.* shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1906, has been surrendered.

17th July 1907.

Arnold F. Graves, }
J. G. Alcorn, } Secretaries.
J. R. Boyd, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 35.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Amount to be Surrendered is, as shown by the Account, 39*l.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	2,083	-	-
Expenditure (<i>Gross</i>) - - - - -	2,046	18	10
Surplus - - -	£. 36	1	2

Add:—

Appropriations in Aid realised in excess of the
Estimate - - - - - 2 18 10

Total Amount to be Surrendered - - - £ 39 - -

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 36.

LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	43,002 - -	43,667 9 2	—		665 9 2	
B.—Travelling, &c., of Inspectors - - -	7,310 - -	5,813 11 3	1,496 8 9		—	
C.—Salaries of Auditors of Poor Law Unions, &c. - - -	9,944 - -	9,941 11 8	2 8 4		—	
D.—Travelling, &c., of Auditors - - -	3,700 - -	2,921 5 1	778 14 11		—	
E.—Law Costs - - - - -	3,000 - -	1,250 1 9	1,749 18 3		—	
F.—Inquiries - - - - -	6,000 - -	4,096 13 11	1,903 6 1		—	
G.—Vaccine Lymph, Expenses in connection with gratuitous supply of - - -	1,460 - -	1,382 14 10	77 5 2		—	
H.—Incidental Expenses - - - - -	650 - -	556 3 2	93 16 10		—	
Castlelake Workhouse (Cashel Union)	—	150 - -	—		150 - -	
GROSS TOTAL - - £.	75,066 - -	69,779 10 10	6,101 18 4		815 9 2	
			Net Surplus of Gross Estimate over Expenditure.			
			£. 5,286 9 2			
			Surplus of Appropriations in Aid Realised.			
<i>Deduct,—</i>	Estimated.	Realised.				
I.—Appropriations in Aid - - - -	11,500 - -	11,522 13 9	£. 22 13 9			
			Total Surplus to be Surrendered.			
NET TOTAL - - - £.	63,566 - -	58,256 17 1	£. 5,309 2 11			

CLASS II.—*continued.*VOTE 36.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess.—Maximum salary granted to Secretary; formation of Labourers Department of the Office; increased salaries to Temporary Inspectors, and appointments of two additional Inspectors under the Labourers Acts; premiums awarded for plans for Labourers' cottages, and remuneration of Draughtsman temporarily employed (Treasury Letters of 24th November 1906 (19538), 11th December 1906 (21292), 11th January 1907 (287), 30th October 1906 (18324), 20th July 1906 (13000)); gratuities to certain members of the Staff for increased work resulting from the transfer of other members of the Office for duty in connection with the Poor Law Reform Commission (Treasury Letter of 25th March 1907 (3377)); and increased overtime. Less by saving in the amounts provided for the Assistant Inspector and copying.
- B.—Saving.—Withdrawal of a General Inspector from ordinary duties to act as Commissioner and of a Medical Inspector engaged for a part of the year as a member of the Poor Law Reform Commission; partial employment of Assistant Inspector; and the travelling expenses of certain Inspectors having decreased between the introduction of the Labourers Bill, 1906, and the subsequent Act coming into operation.
- C.—Saving.—The increment of an Auditor (who had been employed as a temporary Auditor) was calculated from the date of his certificate of qualification, but was allowed only from the date of the Board's Warrant, which was a few days later.
- D.—Saving.—There was a falling off in these expenses in the last months of the financial year.
- E.—Saving.—The expenditure under this Sub-Head is very largely dependent on the action of local authorities, and the cases brought into the Superior Courts during the year were not as numerous or as costly as anticipated.
- F.—Saving.—Towards the end of the year 1905–06, considerable activity was displayed by Rural District Councils in preparing schemes under the Labourers Acts, but in consequence of the passing of the Act of 1906, only those schemes which were ripe for inquiry in the early portion of the financial year 1906–07 were dealt with, local authorities postponing proceedings with a view of obtaining the advantages of the new Act.
- G.—Saving.—In the amount estimated for Vaccine Lymph, due to the absence of small-pox.
- H.—Saving.—In Office travelling principally.
- Castlelake Workhouse (Cashel Union).—Excess.—No provision is made in the annual Estimate for this Sub-Head. It was first opened in 1887–8.
- Note.—The Lords Commissioners of His Majesty's Treasury sanctioned (Treasury Letter No. 5781/07) the excesses, Sub-Heads A. and Castlelake Workhouse, being met out of savings on the Vote.
- I.—Appropriations in Aid.—Surplus.—A close estimate, having regard to the varying sums received and their number.

EXTRA REMUNERATION.

Return of Officers of the Local Government Board, Ireland, who received Sums in the aggregate in excess of 25*l.* during the year 1906–07.

Name.	Rank.	Amount.	Service.	Source from which Paid.
		£. s. d.		
E. Bourke - - -	Inspector - - -	238 16 -	Acting as Assistant Commissioner	Vote, Local Government Board, Ireland.
R. Rutledge-Fair - -	do. - - -	38 17 -	do. do.	do.
P. C. Cowan - - -	Chief Engineering Inspector	8 6 -	do. do.	do.
do. - - -	do. - - -	50 1 -	Assistant Examiner - - -	Vote, Board of Education.
do. - - -	do. - - -	50 - -	Examiner - - -	Royal University, Ireland.
E. Coey Bigger - - -	Medical Inspector - -	200 - -	Services to the Poor Law Reform (Ireland) Commission	Vote, Temporary Commissions.
J. W. Drury - - -	Inspector of Audits - -	50 - -	Audit of Accounts - - -	Registrar, Petty Sessions Clerks.
G. A. Mahon - - -	Senior Assistant to Senior Clerk.	200 - -	Secretary to the Poor Law Reform (Ireland) Commission.	Vote, Temporary Commissions.
S. Watt - - -	Junior Clerk - - -	80 - -	Examiner in Arithmetic - - -	Intermediate Education Board, Ireland.
M. D. McAuliffe - -	do. - - -	100 - -	Extra work—withdrawal of members of Staff for duty on the Poor Law Reform Commission.	Vote, Local Government Board Ireland.
J. F. O'Galligan - -	Second Division Clerk (Higher Grade)	60 - -	do. do.	do.
W. M. Geary - - -	do. - - -	100 - -	Work for the Poor Law Reform (Ireland) Commission.	Vote, Temporary Commissions.
do. - - -	do. - - -	12 - -	Overtime - - -	Vote, Local Government Board, Ireland.
H. Jenkins - - -	do. - - -	23 7 6	do. - - -	do.
do. - - -	do. - - -	10 - -	Work for the Poor Law Reform (Ireland) Commission.	Vote, Temporary Commissions.
C. R. S. Monsell - -	Temporary Staff Officer -	25 12 -	Overtime - - -	Vote, Local Government Board, Ireland.
J. F. Owens - - -	Second Division Clerk - -	25 7 -	do. - - -	do.
C. McCarthy - - -	do. - - -	9 3 -	do. - - -	do.
do. - - -	do. - - -	33 - -	Extra work—withdrawal of members of Staff for duty on the Poor Law Reform Commission.	do.
H. S. Cavanagh - - -	do. - - -	75 - -	Work for the Poor Law Reform (Ireland) Commission.	Vote, Temporary Commissions.
do. - - -	do. - - -	4 7 -	Overtime - - -	Vote, Local Government Board, Ireland.
W. J. Kavanagh - - -	do. - - -	1 16 -	do. - - -	do.
do. - - -	do. - - -	33 - -	Extra work—withdrawal of members of Staff for duty on the Poor Law Reform Commission.	do.

Mr. J. F. Owens, Second Division Clerk, received, in addition, sums amounting to 2*l.* 10*s.* 10*d.* from certain of the Board's Inspectors for addressing and issuing notices of Inquiries to be held by them under the Labourers Acts.

CLASS II.—*continued.*VOTE 36.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

The Surplus of 8,241*l.* 3*s.* 10*d.* shown on the Account of the Vote "Local Government Board Ireland," for the year ended 31st March 1906, has been surrendered.

M. Daly,
Clerk in Charge of Accounts.

H. A. Robinson,
Vice-President and Accounting Officer.

Local Government Board, Dublin,
27 November 1907.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 36.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.** 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A.
- Outstanding Advances.** 2. Sub-Heads E. and F.—These Sub-Heads include Expenditure to the amount of 4,396*l.* 9*s.* 11*d.* in connection with the Grant of Provisional Orders, &c., the cost of which is recoverable from Local Authorities. The balance outstanding on the 31st March 1906, was 5,117*l.* 9*s.* 4*d.* The repayments received in the year amounted to 4,824*l.* 15*s.* 9*d.*, and on the 31st March 1907, there remained a balance of 4,689*l.* 3*s.* 6*d.* to be recovered.
- Castlelake Workhouse.** 3. Castlelake (Cashel Union) Workhouse, Rent.—As in previous years, the total charge of 150*l.* in the Account is reduced to 105*l.* by the receipt from the Guardians of a sum of 45*l.*, which has been credited to Appropriations in Aid. I have been informed that negotiations have been entered upon with the view of terminating the recurrent charge under this special Sub-Head, but that the matter is not finally closed.
- Surplus.** 4. The Amount to be Surrendered is, as shown by the Account, 5,309*l.* 2*s.* 11*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	75,066	-	-
Expenditure (<i>Gross</i>) - - - - -	69,779	10	10
Net Surplus - - - - -	£.	5,286	9 2

<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	£.	22	13 9
Total Amount to be Surrendered - - - - -	£.	5,309	2 11

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 37.

PUBLIC RECORD OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the PUBLIC RECORD OFFICE, IRELAND, and of the KEEPER OF STATE PAPERS, DUBLIN, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - -	5,444 - -	5,292 18 10	151 1 2	—
B.—Incidental Expenses - - - -	40 - -	25 3 9	14 16 3	—
	£. 5,484 - -	5,318 2 7		—
Surplus to be Surrendered - - £.			165 17 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries:

	£. s. d.	£. s. d.
(i.) Clerks—Fractional excess of Grant - - -	- 9 10	- 9 10
(ii.) Supplementary Clerk—This Clerk, who was estimated to receive 72 <i>l.</i> , was appointed a Second Division Clerk in the Irish Land Commission from 8th October, 1906, having received 36 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> , and his successor was not appointed during the financial year. Excess of Grant - - - - -	35 13 4	35 13 4
(iii.) Copying—Casual excess of Grant - - - - -	55 11 2	55 11 2
(iv.) Messenger—The Messenger, who was estimated to receive 91 <i>l.</i> 8 <i>s.</i> , died on 27th December, 1906, having received 66 <i>l.</i> 12 <i>s.</i> 4 <i>d.</i> ; his successor was appointed 13th March, 1907, and received 4 <i>l.</i> 4 <i>s.</i> 6 <i>d.</i> Casual excess of Grant - - - - - Fractional excess - - - - -	20 11 2 - 12 -	21 3 2
(v.) Workmen (Searchers)—One Workman, who was estimated to receive 78 <i>l.</i> , was promoted Messenger from 13th March, 1907, having received 74 <i>l.</i> 5 <i>s.</i> ; his successor was not appointed during the financial year. Casual excess of Grant - - - - - One Workman, who was estimated to receive 75 <i>l.</i> 8 <i>s.</i> , died on 27th July, 1906, having received 24 <i>l.</i> 13 <i>s.</i> , and was succeeded by one (appointed 5th November, 1906), who received 20 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> Casual excess of Grant - - - - - Fractional excess - - - - -	3 15 0 29 18 4 - 3 4	33 16 8
(vi.) Temporary Workmen and Servants—Casual excess of Grant - - -	4 7 -	4 7 -
B.—Incidental Expenses—Casual excess of Grant - - - - -	14 16 3	151 1 2 14 16 3
Total - - - £.		165 17 5

CLASS II.—*continued.*VOTE 37.—PUBLIC RECORD OFFICE, IRELAND—*continued.*

The Surplus of 152*l.* 1*s.* 8*d.*, shown on the Account of the Vote "Public Record Office, Ireland," for the year ended 31st March, 1906, has been surrendered.

12 November 1907.

James Mills,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 37.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. THE Surplus to be Surrendered is, as shown by the Account, 165*l.* 17*s.* 5*d.*

	£.	s.	d.
Grant	5,484	—	—
Expenditure	5,318	2	7
Surplus	£. 165	17	5

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. It appears from a statement furnished to me by the Inland Revenue Department that 1,179*l.* —*s.* —*d.* was received in that Department during the year for Fee Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 38.

PUBLIC WORKS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the OFFICE OF PUBLIC WORKS in IRELAND, in the Year ended 31st March 1907 showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	29,835 - -	30,108 10 9	--	273 10 9
B.—Travelling Expenses - - - - -	3,060 - -	2,574 13 8	485 6 4	--
C.—Incidental Expenses - - - - -	350 - -	360 3 4	—	10 3 4
D.—Land Improvement Acts and Land Act, 1881—Loans - - - - -	9,693 - -	8,319 12 6	1,373 7 6	—
GROSS TOTAL - - - £.	42,938 - -	41,363 - 3	1,858 13 10	283 14 1
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,574 19 9	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	Estimated.	Realised.		
E.—Appropriations in Aid - - - - -	3,000 - -	3,059 19 4	£. 59 19 4	
			Total Surplus to be Surrendered.	
NET TOTAL - - £.	39,938 - -	38,303 - 11	£. 1,634 19 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess—Special fee to Principal Surveyor for Services in connection with the Albert Agricultural College, 150*l.* Sanctioned by Treasury Letter No. 4629, 16th March 1907.

Special addition to Salary of Head of Division, Accountant's Department, 60*l.* sanctioned by Treasury Letter No. 10881, 20th July 1906.

B.—Saving in travelling expenses of Assistant Surveyors, &c., due mainly to the temporary decrease in number of cases of Grants for National Schools.

C.—Excess—Casual.

D.—Saving—Mainly attributable to the decrease in the number of applications for loans during the year.

E.—Surplus—Casual.

CLASS II.—continued.

VOTE 38.—PUBLIC WORKS OFFICE, IRELAND—continued.

EXTRA REMUNERATION IN EXCESS OF 25l.

Name.	Rank.	Amount Paid.	Service.*	Vote from which Paid.
Sir G. C. V. Holmes, K.C.V.O. &c.	Chairman - - - -	£. s. d. 32 - -	Professional Services, Victoria and Albert Museum	Board of Education, England.
H. P. Boland - - - -	Supernumerary Staff Officer	75 - -	Secretary to Royal Hibernian Academy Committee	Treasury, Temporary Commissions.
H. C. Brett - - - -	Inspector - - - -	50 - -	Services in connection with Arterial Drainage	Public Works Office, Ireland, Sub-head D.
R. Cochrane - - - -	Principal Surveyor - -	150 - -	Services in Albert Agricultural College	Public Works' Office, Ireland, Sub-head A.

The Surplus of 1,255l. 6s. 3d., shown on Account of the Vote "Public Works Office, Ireland, Class II, Vote 38," for the year ended 31st March 1906, has been surrendered.

Office of Public Works, Dublin, }
29 November 1907. }

J. L. Collins,
Accountant.

George C. V. Holmes,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*

VOTE 38.

PUBLIC WORKS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Heads A. and C. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 1,634*l.* 19*s.* 1*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	42,938	-	-
Expenditure (<i>Gross</i>) - - - - -	41,363	-	3
Net Surplus - - -	£. 1,574	19	9
<i>Add,—</i>			
Appropriations in Aid realised in Excess of the Estimate - - - - -		59	19 4
Total Amount to be Surrendered - - -	£. 1,634	19	1

EXTRA RECEIPTS, payable to EXCHEQUER.

3. A sum of 20,205*l.* has been paid to the Exchequer in repayment of the expenses of the Department in connection with the administration of the Local Loans Fund, partly out of the Income of that Fund, and partly out of the receipts by the Public Works Loan Commissioners in excess of the amount appropriated in aid of their Vote. Management of Local Loans Fund.

This sum of 20,205*l.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.*, to which reference is made in paragraph 2 of my Report on Class II, Vote 21.

NON-VOTED SERVICES.

Statement of Accounts.

4. Appended to this Report is a Statement, prepared by the Board of Works, showing the Receipts and Expenditure in respect of the Non-Voted Services administered by the Board. This account has been audited in my Department, and found correct. Statement of Receipts and Expenditure

IRISH CHURCH FUND LOANS.

5. The amount of arrears on 31st March 1907, upon the Loans provided from the Irish Church Fund, and administered by the Board of Works, was as follows:— Arrears on Loans.

	£.	s.	d.
Principal - - - - -	9,227	15	6
Interest - - - - -	1,278	19	9
TOTAL - - -	£. 10,506	15	3

The amount of arrears outstanding on 31st March 1906 was 12,273*l.* 13*s.* 10*d.*

MISCELLANEOUS SERVICES.

6. The Expenditure on Galway Harbour—Receiver's Account (shown under Miscellaneous Services) includes a payment of 2,000*l.* to a Glasgow Shipping Firm, in settlement of a long outstanding claim for damages, made under the following circumstances:— Galway Harbour—Settlement of claim for damages.

In 1885 an Execution Order was obtained by the firm against the Galway Harbour Commissioners for damages and costs, amounting to about 3,000*l.*, for injuries sustained by one of their Steamers owing to the negligence of the Harbour Authorities.

As the Board of Works had advanced considerable sums to the Commissioners out of the Local Loans Fund—the amount of Principal then outstanding being 46,000*l.*—they decided, under the power granted them by the Act. 1 and 2, Will. IV., c. 33, to appoint a Receiver to carry on the business of the Harbour and secure their interests, and the affairs of the Harbour still continue in the hands of the Receiver.

The firm's claim had in 1906 amounted, with interest, to about 6,000*l.* As they were willing to accept the sum of 2,000*l.* in full discharge of their claim, this amount was advanced from Civil Contingencies and paid over to them in 1906–7. Of the sum advanced 500*l.* was repaid to Civil Contingencies out of the Harbour Revenues in 1906–7, and the balance of 1,500*l.* has been repaid in 1907–8.

John A. Kempe,
Comptroller and Auditor General

Public Health	-	-	-	-	-	-	132,765	1	10
River Drainage, Maintenance	-	-	-	-	-	-	1,088	4	11
Ditto - 26 & 27 Vic., c. 38	-	-	-	-	-	-	41,075	19	-
Public Works Loans, 57 Geo. III., c. 34	-	-	-	-	-	-	180	-	-
Land Improvement Preliminary Expenses	-	-	-	-	-	-	1,574	5	6
Repairs of Fishery Piers and Harbours	-	-	-	-	-	-	150	2	-
Lunatic Asylums Buildings	-	-	-	-	-	-	91,070	9	9
Building Schools	-	-	-	-	-	-	-	-	-
Seed Act	-	-	-	-	-	-	34,012	-	2
Emigration	-	-	-	-	-	-	124	10	10
Labourers Acts of 1883 and 1885	-	-	-	-	-	-	154,365	12	3
Workhouse Buildings	-	-	-	-	-	-	8,538	1	7
Small Dwellings' Acquisition	-	-	-	-	-	-	2,601	5	7
Agriculture and Technical Instruction Act	-	-	-	-	-	-	332	19	3
Land Improvement	-	-	-	-	-	-	118,697	4	2
National School Teachers' Residences	-	-	-	-	-	-	13,563	5	8
National Schools and Training Colleges	-	-	-	-	-	-	5,664	7	7
Dispensary Houses	-	-	-	-	-	-	8,655	18	7
Land Law Loans to Tenants	-	-	-	-	-	-	75,306	10	-
Land Act Loans	-	-	-	-	-	-	14,370	-	6
Other Receipts	-	-	-	-	-	-	835,754	18	-
Local Loans Fund—Premium Account	-	-	-	-	-	-	2,255	10	4
<i>Irish Church Fund Loans Repayments:</i>									
Land Improvement	-	-	-	-	-	-	44,931	7	1
Sanitary	-	-	-	-	-	-	1,198	14	7
Arterial Drainage	-	-	-	-	-	-	92	19	7
Other Receipts	-	-	-	-	-	-	-	-	-
<i>Land Improvement Preliminary Expenses:</i>									
Advances on Loan	-	-	-	-	-	-	1,000	-	-
Received from Proprietors in Repayment	-	-	-	-	-	-	1,574	5	6
<i>Sea Fisheries (Ireland) Act, 1883:</i>									
Repayment of Loans	-	-	-	-	-	-	157	13	3
Other Receipts: Balance of Grant of £250,000 withdrawn from Irish Land Commission	-	-	-	-	-	-	3,000	-	-
Piers—Works Contributions	-	-	-	-	-	-	4,166	13	4
<i>Miscellaneous Services:</i>									
Loan Deposit Accounts	-	-	-	-	-	-	878	3	5
Railway and other Arbitration Expenses	-	-	-	-	-	-	380	6	6
Arterial Drainage Deposits	-	-	-	-	-	-	15	-	-
Piers and Harbour Repairs	-	-	-	-	-	-	-	-	-
Shannon Navigation	-	-	-	-	-	-	5,461	2	11
Arterial Drainage Maintenance Works	-	-	-	-	-	-	2,143	2	2
Curragh of Kildare	-	-	-	-	-	-	223	14	9
Loans Insurances	-	-	-	-	-	-	1,081	3	7
Carried forward	-	-	-	-	-	f.	1,514,185	7	5

Local Loans Fund—Premium Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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CLASS II.—*continued.*

VOTE 39.

REGISTRAR GENERAL'S OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of the REGISTRAR GENERAL OF BIRTHS, &c., Ireland, and the Expenses of collecting Emigration Statistics, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	7,355 - -	7,234 6 2	120 13 10	—
B.—Travelling Expenses - - - -	390 - -	309 12 3	80 7 9	—
C.—Superintendent and District Registrars -	4,750 - -	4,725 6 1	24 13 11	—
D.—Legal Expenses - - - -	120 - -	77 4 7	42 15 5	—
E.—Incidental Expenses - - - -	111 - -	106 7 8	4 12 4	—
F.—Enumeration Expenses: Emigration Statistics - - - -	126 - -	120 4 4	5 15 8	—
GROSS TOTAL - - - £.	12,852 - -	12,573 1 1	278 18 11	—
			Surplus of Gross Estimate over Expenditure.	
			£.278 18 11	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
G.—Appropriations in Aid - - - -	720 - -	849 - 2	£ 129 - 2	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £	12,132 - -	11,724 - 11	£.407 19 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings resulted chiefly from unforeseen changes in the Office Staff, caused by the death of the Inspector of Registration.

B.—Savings were mainly due to the illness of the late Inspector of Registration, and the subsequent interval in filling the vacancy in the post.

C.—No closer estimate could be framed.

D.—Expenditure is dependent upon the number of prosecutions undertaken by the Department, the costs of which vary largely.

E.—Casual variation in petty expenses.

F.—The saving is chiefly under the heading of Taskwork, the cost of which varies with the number of Emigrants.

G.—The amount realised from Fees for Searches and Certified Copies was unusually large.

CLASS II.—continued.

VOTE 39.—REGISTRAR GENERAL'S OFFICE, IRELAND—continued.

EXTRA REMUNERATION, where the aggregate amount in each case exceeds 25l.

NAME.	RANK.	Services for which given.		Total.	Vote from which paid.
		Taskwork	Extra Time.		
		£. s. d.	£. s. d.	£. s. d.	
Edmond Geary - - -	Minor Staff Officer -	—	29 2 6	29 2 6	Registrar General's Office.
Michael G. Dowling - - -	Second Division Clerk -	11 2 6	15 15 -	26 17 6	- - - ditto.
James J. Comyn - - -	- - ditto - - -	10 12 7	15 12 -	26 4 7	- - - ditto.
Patrick McGuinness - - -	- - ditto - - -	8 16 3	15 3 -	25 12 3	{ Temporary Commissions. Registrar General's Office.
Richard F. Russell - - -	- - ditto - - -	-	1 13 -	29 15 4	
Walter H. Wilson - - -	- - ditto - - -	10 17 4	17 5 -	27 13 1	- - - ditto.
William Kilbride - - -	Index Compiler - - -	8 16 7	1 13 -	33 2 -	- - - ditto.
		33 2 -	—	33 2 -	Registrar General's Office.

* In respect of work done for Royal Commission on Congestion in Ireland.

The Surplus of 504l. 18s. 10d., shown on the Account of the Vote "Registrar General's Office, Ireland," for the year ended 31st March 1906, has been surrendered.

G. A. Newnham,
Superintendent of Accounts,
General Register Office, Dublin,
28th October 1907.

R. E. Matheson,
Registrar General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General

VOTE 39.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.	The Amount to be Surrendered is, as shown by the Account, 407l. 19s. 1d.
	£. s. d.
Grant (Gross) - - - - -	12,852 - -
Expenditure (Gross) - - - - -	12,573 1 1
	Surplus - - £. 278 18 11
Add,—	
Appropriations in Aid realised in excess of the Estimate	129 - 2
Total Amount to be Surrendered - - -	£. 407 19 1

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—*continued.*VOTE 40.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Salaries.*—The surplus on this Sub-Head is due to savings in the Allowance for Temporary Draughtsmen in connection with the work under the Irish Land Purchase Act, 1903.

B.—*Travelling and Subsistence Allowances.*—The saving on this Sub-Head is due to (1) the number of cases listed for Revision in the Rural Districts being somewhat less than in previous years; (2) to a slight decrease in Boundary Survey work; and (3) to the gradual diminution of the work of dividing up rundale holdings, which was completed in 1906–7.

C.—*Labour.*—There is a saving on this Sub-Head, the Expenditure on which is of a fluctuating character, as it depends upon the number and class of cases sent in each year in July for revision.

D.—*Legal Expenses.*—The Expenditure on this Sub-Head is practically beyond the control of this Department.

E.—*Incidental Expenses.*—The excess on this Sub-Head is due to increased cost in the carriage of Parcels of Valuation Books and Maps, which previously had been sent by goods trains when possible, but are now forwarded by passenger trains in all cases in order to avoid risk of delay or loss.

F.—*Valuation Lists.*—In the Estimates for 1906–1907 a sum of 120*l.* was included under this Sub-Head for special work thrown on this Department by Section 56 (1) of the Irish Land Act, 1903. It was found impossible to complete this work in 1906–1907, and consequently there is an apparent saving of about 70*l.*; but an equivalent allowance has been made in the Estimates for 1907–1908 in order to complete the work.

G.—*Belfast Re-valuation.*—This service has been completed.

H.—*Dublin Re-valuation.*—A Supplementary Estimate of 1,000*l.* for this work was presented in July 1906. It was impossible at the time to gauge accurately the amount of work which could be done within the financial year, as a new Staff had to be got together and trained.

I.—*Appropriations in Aid.*

Repayments by Counties, &c.—This is a fixed annual sum, and the full amount was repaid.

Receipts from Fees.—The receipts from this source fluctuate so much that it is impossible to make an Estimate with any degree of accuracy.

Repayments by Belfast Corporation.—The Estimate in this case was made before the account of the Belfast Re-valuation was finally closed, and the exact figure could not be given. The amount received was the balance due by the Belfast Corporation.

Repayments by Dublin Corporation.—Half the cost of Re-valuation is to be repaid by the Corporation of Dublin, but no repayment has yet been made.

EXTRA REMUNERATION.

	£	s.	d.
A.—Copying Valuation Lists (Sub-Head F.)	199	10	2
B.—Copying Valuation Lists for the Re-valuation of Dublin (Sub Head H.)	74	2	6
C.—Paid out of the Irish Land Commission Vote to Officers of this Department for furnishing “Standard Year” certificates of Valuation, compiling a Return of Untenanted Lands, making extracts from Valuation Lists, and marking boundaries, &c.	314	16	11
D.—Paid out of the Inland Revenue Vote to Officers of this Department for making extracts from Valuation Lists of particulars required for the purpose of assessments of Income Tax (Treasury Letter 9047/05, dated 6th June 1905)	138	19	4
E.—Paid out of the Temporary Commissions Vote to Officers of this Department for preparing a Return of Population, &c., in each Electoral Division in Ireland for the Royal Commission on Congestion in Ireland (Treasury Letter of 22nd August 1906, No. 15058/06)	25	4	4
F.—Paid out of the Congested Districts Board Vote to Officers of this Department for supplying particulars of Valuation, &c., for purposes of the Royal Commission on Congestion in Ireland	199	16	5
G.—Personal Assistance to the Commissioner of Valuation	50	—	—
TOTAL	£. 1,002	9	8

CLASS II.—*continued*VOTE 40.—VALUATION AND BOUNDARY SURVEY, IRELAND—*continued.*Officers who have received 25*l.* and upwards as Extra Remuneration during the Year 1906–7.

NAME.	Payments made under the foregoing Headings.							
	A.	B.	C.	D.	E.	F.	G.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G. Rice - - - -	10 10 3	—	15 1 -	—	2 19 6	7 - -	—	35 10 9
J. Bamford - - - -	6 10 -	6 8 -	3 7 6	9 16 2	—	—	—	26 1 8
A. J. Bullen - - - -	4 1 -	2 - -	10 15 6	5 - 5	—	12 2 -	—	33 18 11
J. Cuthbert - - - -	7 12 4	1 19 -	20 1 -	3 16 3	1 2 6	—	—	34 11 1
M. C. Dicker - - - -	5 16 10	5 15 -	7 15 -	5 13 10	—	—	—	25 - 8
W. M. Elliott - - - -	- 16 9	—	4 3 9	10 12 8	—	12 15 -	50 - -	78 8 2
C. L. Killingley - - - -	3 18 10	3 5 -	15 3 9	—	2 12 6	31 15 -	—	56 15 1
C. Reid - - - -	2 - -	—	7 6 6	20 16 10	—	—	—	30 3 4
J. Reid - - - -	5 6 -	1 19 -	20 18 -	14 6 4	2 8 -	22 12 -	—	67 9 4
R. N. Scales - - - -	8 - 8	—	31 15 1	—	—	13 16 -	—	53 11 9
T. W. Smith - - - -	4 19 6	2 6 -	10 - 8	—	3 7 6	21 6 -	—	41 19 8
C. D. Wilding - - - -	4 16 -	2 10 -	11 5 2	15 10 3	2 16 -	21 10 -	—	58 7 5
R. McCashin - - - -	—	—	—	41 19 8	—	—	—	41 19 8

The Surplus of 746*l.* 18*s.* 10*d.*, shown on the Account of the Vote "Valuation and Boundary Survey, Ireland," for the year ended 31 March 1906, has been surrendered.

General Valuation Office, Dublin,)
29th November 1907.)

John G. Barton,
Commissioner of Valuation and General Boundary Surveyor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 40.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Head E. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 1,316*l.* 5*s.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - -	31,201	-	-
Expenditure (<i>Gross</i>) - - - -	29,791	2	9
Net Surplus - - - -	£. 1,409	17	3
<i>Deduct,—</i>			
Estimated Appropriations in Aid not Realised - - - -	-	93	12 3
Net Amount to be Surrendered - - - -	£. 1,316	5	-

John A. Kempe,
Comptroller and Auditor General.

CLASS II.—continued.

SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

The subjoined Summary compares the Gross Expenditure for the Services in Class II. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	S E R V I C E.	Grant. (Gross.)	Expenditure. (Gross.)	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	42,210	41,593 8 10	616 11 2	—	686 14 —	—	1,303 5 2	—	—
2	House of Commons Offices	61,080	61,025 15 9	54 4 3	—	3 12 6	—	57 16 9	—	—
3	Treasury and Subordinate Departments	103,605	102,626 11 1	978 8 11	—	117 9 —	—	1,095 17 11	*560 — —	*500 — —
4	Home Office	199,085	195,428 18 —	3,656 2 —	—	784 2 8	—	4,440 4 8	—	—
5	Foreign Office	64,996	62,499 18 4	2,496 1 8	—	24 13 6	—	2,520 15 2	—	—
6	Colonial Office	54,050	53,802 19 11	247 — 1	—	—	—	247 — 1	—	4 6 8
7	Privy Council Office	13,095	12,527 7 7	567 12 5	—	469 3 6	—	1,036 15 11	—	—
8	Board of Trade	254,703	250,231 6 5	4,471 13 7	—	—	1,033 8 9	3,438 4 10	—	—
9	Mercantile Marine Services	156,823	151,724 17 4	5,098 2 8	—	8,879 4 —	—	13,977 6 8	—	—
10	Bankruptcy Department of the Board of Trade	8(Net)	—	8 — —	—	—	—	8 — —	—	—
11	Board of Agriculture and Fisheries	163,135	159,231 6 1	3,903 13 11	—	—	829 7 5	3,074 6 6	—	—
12	Charity Commission	31,079	30,511 9 6	567 10 6	—	—	—	567 10 6	1,500 — —	1,744 16 3
13	Civil Service Commission	42,243	35,535 2 1	6,707 17 11	—	—	—	6,707 17 11	370 — —	380 7 6
14	Exchequer and Audit Department	67,376	66,064 5 8	1,311 14 4	—	1,533 4 3	—	2,844 18 7	*994 — —	*1,078 — —
15	Friendly Societies Registry	8,589	8,393 5 10	195 14 2	—	—	—	195 14 2	800 — —	856 2 —
16	Local Government Board	238,770	227,947 2 2	10,822 17 10	—	126 2 —	—	10,948 19 10	—	—
17	Lunacy Commission, England	16,680	16,585 8 11	94 11 1	—	23 — —	—	117 11 1	—	—

18	Mint, including Coinage	126,270	125,921 14 9	348 5 3	—	—	—	348 5 3	150,000	—	602,202 10 7
19	National Debt Office	16,016	15,922 6 7	93 13 5	—	344 10 1	—	438 3 6	*583	—	*597 —
20	Public Record Office	24,430	24,055 2 1	374 17 11	—	—	—	374 17 11	—	—	—
21	Public Works Loan Commission	11,197	10,605 7 7	591 12 5	—	—	—	591 12 5	803	—	765 12 —
22	Registrar General's Office, England	49,242	47,882 11 4	1,359 8 8	—	735 — 6	—	2,094 9 2	*7,421	—	*8,090 7 7
23	Stationery and Printing	844,480	843,388 5 2	1,091 14 10	—	5,857 2 11	—	6,948 17 9	—	—	—
24	Office of Woods, Forests, and Land Revenues, &c.	20,756	19,337 18 4	1,418 1 8	—	—	—	1,418 1 8	—	—	—
25	Office of Works and Public Buildings	79,278	76,886 12 10	2,291 7 2	—	—	—	2,291 7 2	60	—	70 2 7
26	Secret Service	50,000	48,411 7 4	1,588 12 8	—	—	—	1,588 12 8	—	—	—
27	Office of the Secretary for Scotland	37,400	37,074 — 3	325 19 9	—	365 6 —	—	691 5 9	1,200	—	1,055 16 11
28	Fishery Board for Scotland	18,691	18,147 19 2	543 — 10	—	—	—	543 — 10	7,266	—	5,262 2 7
29	Lunacy Commission, Scotland	6,756	6,750 15 7	5 4 5	—	19 10 5	—	24 14 10	*160	—	—
30	Registrar General's Office, Scotland	5,491	5,095 3 7	395 16 5	—	114 2 —	—	509 18 5	—	—	—
31	Local Government Board for Scotland	15,470	15,340 1 6	129 18 6	—	—	—	129 18 6	—	—	105 5 6
32	Household of the Lord Lieutenant of Ireland	4,672	4,526 7 5	145 12 7	—	—	—	145 12 7	—	—	—
33	Chief Secretary for Ireland	26,662	26,570 10 4	91 9 8	—	—	18 3 4	73 6 4	—	—	—
34	Department of Agriculture and Technical Instruction, Ireland	191,526	188,459 15 4	3,066 4 8	—	—	389 13 10	2,676 10 10	—	—	—
35	Charitable Donations and Bequests Office, Ireland	2,083	2,046 18 10	36 1 2	—	2 18 10	—	39	—	—	—
36	Local Government Board, Ireland	75,066	69,779 10 10	5,286 9 2	—	22 13 9	—	5,309 2 11	—	—	—
37	Public Record Office, Ireland	5,484	5,318 2 7	165 17 5	—	—	—	165 17 5	—	—	—
38	Public Works Office, Ireland	42,938	41,363 — 3	1,574 19 9	—	59 19 4	—	1,634 19 1	*19,846	—	*20,205 —
39	Registrar General's Office, Ireland	12,852	12,573 1 1	278 18 11	—	129 — 2	—	407 19 1	—	—	—
40	Valuation and Boundary Survey, Ireland	31,201	29,791 2 9	1,409 17 3	—	—	93 12 3	1,316 5 —	—	—	—
	TOTAL	3,215,488	3,151,076 19 —	64,411 1 —	—	20,297 9 5	2,364 5 7	82,344 4 10	191,503	—	642,962 10 2
									More than Estimated		£ 451,459 10 2

* Receipts from Local Loans Fund.

John A. Kenne.

Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
January 1908.

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS III.

LAW AND JUSTICE.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS III.

LAW AND JUSTICE.

ENGLAND

	PAGE
1.—Law Charges - - - - -	303
2.—Miscellaneous Legal Expenses - - - - -	307
3.—Supreme Court of Judicature - - - - -	309
4.—Land Registry - - - - -	313
5.—County Courts - - - - -	315
6.—Police, England and Wales - - - - -	318
7.—Prisons, England and the Colonies - - - - -	327
8.—Reformatory and Industrial Schools, Great Britain - - - - -	334
9.—Broadmoor Criminal Lunatic Asylum - - - - -	337

SCOTLAND:

10.—Law Charges and Courts of Law - - - - -	340
11.—Register House, Edinburgh - - - - -	344
12.—Crofters Commission - - - - -	346
13.—Prisons - - - - -	348

IRELAND:

14.—Law Charges and Criminal Prosecutions - - - - -	353
15.—Supreme Court of Judicature, &c. - - - - -	356
16.—Irish Land Commission - - - - -	360
17.—County Court Officers, &c. - - - - -	363
18.—Dublin Metropolitan Police - - - - -	366
19.—Royal Irish Constabulary - - - - -	369
20.—Prisons - - - - -	372
21.—Reformatory and Industrial Schools - - - - -	379
22.—Dundrum Criminal Lunatic Asylum - - - - -	382

CLASS III.—*continued.*

VOTE 1.
LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries of the LAW OFFICERS' DEPARTMENT; the Salaries and Expenses of the Department of the SOLICITOR for the Affairs of His Majesty's TREASURY, KING'S PROCTOR, and DIRECTOR of PUBLIC PROSECUTIONS; the Costs of PROSECUTIONS, of other LEGAL PROCEEDINGS, and of PARLIAMENTARY AGENCY, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LAW OFFICERS' DEPARTMENT.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, &c. - - - - -	14,255 - -	14,250 - -	5 - -	—
LEGAL PROCEEDINGS.				
B.—Criminal Prosecutions and quasi-Criminal Proceedings - - - - -	22,000 - -	20,986 15 -	1,013 5 -	—
C.—Legal Proceedings, &c. (other than Criminal) - - - - -	12,800 - -	12,525 11 4	274 8 8	—
D.—Coin Prosecutions - - - - -	700 - -	662 6 11	37 13 1	—
E.—Bankruptcy Prosecutions (32 & 33 Vict. c. 62, s. 16, and 46 & 47 Vict. c. 52, s. 166.) - - - - -	3,000 - -	3,590 13 11	—	590 13 11
F.—Interventions by King's Proctor in Divorce Cases - - - - -	4,000 - -	4,367 1 8	—	367 1 8
G.—High Seas Prosecutions (57 & 58 Vict. c. 60, s. 701, &c.) - - - - -	150 - -	312 8 2	—	162 8 2
DEPARTMENT OF THE SOLICITOR, KING'S PROCTOR, AND DIRECTOR OF PUBLIC PROSECUTIONS.				
H.—Salaries - - - - -	30,219 - -	29,681 9 -	537 11 -	—
I.—Incidental Expenses - - - - -	30 - -	24 16 -	5 4 -	—
J.—Parliamentary Agency - - - - -	800 - -	143 16 4	656 3 8	—
GROSS TOTAL - - - £.	87,954 - -	86,544 18 4	2,529 5 5	1,120 3 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,409 1 8	
Deduct,—			Surplus of Appropriations in Aid Realised.	
K.—Appropriations in Aid - - - - -	Estimated. 16,000 - -	Realised. 19,230 16 9	£. 3,230 16 9	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	71,954 - -	67,314 1 7	£. 4,639 18 5	

CLASS III.—*continued*VOTE 1.—LAW CHARGES, ENGLAND—*continued*.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Allowance for Office Disbursements unclaimed.

B.—
D.— { The Services provided for under these Sub-Heads are liable to fluctuate considerably.

C.—The above remark also applies to the Service accounted for under this Sub-Head, the expenditure being mainly dependent upon the result of litigation in which the various Departments may be involved. The expenditure under this Sub-Head is distributable among the several Departments and Matters as follows:—

	£.	s.	d.
Treasury	2,435	16	9
Home Office - - - - -	138	8	8
Admiralty	2,563	12	7
War Office - - - - -	4,263	13	10
Office of Works - - - - -	564	5	11
Foreign Office - - - - -	42	2	1
Colonial Office - - - - -	6	7	3
Costs in Chancery Matters - - - - -	1,834	8	3
Costs in Charity Matters - - - - -	676	16	-
TOTAL - - - - - £.	12,525	11	4

The Services provided for under these Sub-Heads are liable to fluctuate considerably. Sanction E.— was obtained to incur excesses upon the amounts estimated for these Services by Treasury Letter F.— 2,963/07, and covering sanction to meet the total of such excesses out of Savings on other Sub-Heads of the Vote was given by Treasury Letter 2,0191/07.

G.—The expenditure under this Sub-Head includes the following payments, which account for the excess incurred:—

	£.	s.	d.
John Joyce.—Further amount paid as compensation for wrongful imprisonment. (Treasury Letter 7,739/06) - -	25	-	-
Davis Schulman.—Compensation paid for illegal detention. (Treasury Letter 14,516/06) - - - - -	22	19	6
Refund of amount disbursed by the London County Council in connection with the costs and expenses of and incidental to the prosecution of offences committed within the jurisdiction of the Admiralty of England and heard and determined in the County of London. (<i>Vide</i> Sec. 701 of the Merchant Shipping Act, 1894, 57 and 58 Vict., cap. 60). Treasury Letter 2,028/07 - - - - -	165	18	8
£.	213	18	2

H.—The Net Saving upon this Service is principally attributable to a reduction in the amount expended for copying.

The small excess of 33*l.* 3*s.* 6*d.* which has been incurred in addition to the amount voted for Personal Clerks arose from the temporary appointment of a clerk to assist in connection with an Arbitration between the British and South American Steam Navigation Company and the War Department. Covering sanction therefor is contained in Treasury Letter 20,191/07.

I.—A casual variation.

CLASS III.—*continued.*VOTE 1.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

J.—This Service is estimated by the Treasury, and the following payments were made by Their Lordships directions:—

To Wyatt and Co. (18,540/06)	£.	s.	d.	
<i>re</i> Crown Lands Bill 1906	-	-	-	76 3 6
<i>re</i> Dean Forest Bill 1906	-	-	-	62 7 10
				138 11 4
To H. L. Cameron (19,545/06)				
<i>re</i> Dublin Police Bill 1906	-	-	-	5 5 -
				£143 16 4

K.—The increase in the receipts is principally attributable to the amount received in allowances made by the Counties in Criminal Prosecutions, and to an increase in the amount received for Costs in Chancery and Crown's Nominee Matters.

The receipts are apportionable as follows:—

	Estimate.	Receipts.
	£	£. s. d.
B.—Criminal Prosecutions	6,500	7,423 14 10
C.—Legal Proceedings	5,000	6,195 1 1
D.—Coin Prosecutions	500	560 14 -
E.—Bankruptcy Prosecutions	1,000	1,020 18 1
F.—Divorce Interventions	300	152 17 8
H.—Crown's Nominee Costs	2,500	3,480 - 10
Miscellaneous Costs, Fees, and Fines	200	397 10 3
TOTAL - - - £.	16,000	19,230 16 9

Under the Treasury Minute, dated 5th July, 1895, the under-mentioned Fees have been paid during the Financial Year ended 31st March, 1907, to the Law Officers of the Crown, viz.: Attorney-General Sir J. L. Walton, K.C., M.P., and Solicitor-General Sir W. S. Robson, K.C., M.P., in respect of contentious business:—

	Sir J. L. Walton, K.C., M.P., Attorney- General.	Sir W. S. Robson, K.C., M.P., Solicitor- General.
	£. s. d.	£. s. d.
Treasury Solicitor	1,724 5 -	152 18 -
Director of Public Prosecutions	663 4 6	344 14 -
King's Proctor in Divorce Cases	187 - -	- - -
	2,574 9 6	497 12 -
Treasury	64 4 -	- - -
War Office	65 9 -	112 14 6
Admiralty	24 10 6	- - -
Office of Works	56 3 3	- - -
Office of Woods and Forests	6 2 6	- - -
Post Office	2 13 2	- - -
Customs	80 4 2	- - -
Inland Revenue	1,511 19 8	431 1 -
Board of Trade (Finance)	190 19 8	273 6 -
Board of Trade (Bankruptcy)	- - -	145 9 6
Local Government Board*	18 12 -	- - -
TOTAL - - - £.	4,595 7 5	1,460 3 -

* These fees were paid on the 27th March, 1907, to the Agents of the Local Government Board in repayment of the amount paid to the Attorney-General in 1902, *i.e.*, Sir R. B. Finlay, K.C., M.P.

The Surplus of 8,755*l.* 9*s.* 4*d.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March, 1906, has been surrendered.

W. Burnet,
Clerk in charge of Accounts.

Desort,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined
H. J. Pidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

- Excess.
- Surplus.
1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads E. F. and G.

2. The Amount to be Surrendered is, as shown by the Account, 4,639*l.* 18*s.* 5*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	87,954	-	-
Expenditure (<i>Gross</i>) - - - - -	86,544	18	4
Net Surplus - - - £.	1,409	1	8
<i>Add.</i> —			
Appropriations in Aid realised in excess of the Estimate	3,230	16	9
Total Amount to be Surrendered - - - £.	4,639	18	5

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued*

VOTE 2.

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for certain MISCELLANEOUS LEGAL EXPENSES, including Grants in Aid of the Expenses of the Incorporated Law Societies of England and Ireland, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.						
			Less than Granted.			More than Granted.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.
SHERIFFS' EXPENSES :									
A.—Repayments to Sheriffs - - -	22,200	-	-	21,687	10	1	512	9	11
FUGITIVE OFFENDERS :									
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders' Act - - -	1,500	-	-	1,194	4	-	305	16	-
RAILWAY AND CANAL COMMISSION :									
C.—Salaries - - - - -	6,153	-	-	4,895	3	9	1,257	16	3
D.—Travelling Expenses - - - -	120	-	-	90	18	3	29	1	9
E.—Incidental Expenses - - - -	9	-	-	7	19	1	1	-	11
TOTAL for RAILWAY AND CANAL COMMISSION - - - - } £.	6,282	-	-	4,994	1	1	1,287	18	11
WRECK INQUIRIES :									
F.—Inquiries before Magistrates - - -	1,000	-	-	938	19	5	61	-	7
G.—Assessors: Remuneration - - -	1,800	-	-	1,732	8	4	67	11	8
H.—Assessors: Travelling Expenses -	1,400	-	-	1,357	7	7	42	12	5
I.—Shorthand Writers - - - - -	150	-	-	187	4	4	-	37	4
TOTAL for WRECK INQUIRIES - £.	4,350	-	-	4,215	19	8	171	4	8
REVISING BARRISTERS (ENGLAND) :									
J --Revising Barristers - - - - -	25,463	-	-	25,462	10	-	-	10	-
K—Incorporated Law Societies of England and Ireland, Grants in Aid - - -	2,850	-	-	2,850	-	-	-	-	-
GROSS TOTAL - - - £	62,645	-	-	60,404	4	10	2,277	19	6
							Net Surplus of Gross Estimate over Expenditure.		
							£. 2,240 15 2		
							Surplus of Appropriations in Aid Realised.		
Deduct,—							£. - 3 11		
L.—Appropriations in Aid - - - -	12,731	-	-	12,731	3	11	Total Surplus to be Surrendered.		
NET TOTAL - - - £	49,914	-	-	47,673	-	11	£. 2,240 19 1		

Estimated Amount of Extra Receipts payable to Exchequer (Stamps)	-	-	-	£.	s.	d.
Amount of Receipts realised in 1906-7 and paid over to Exchequer	-	-	-	170	-	-
				360	-	-

CLASS III.—*continued.*VOTE 2.—MISCELLANEOUS LEGAL EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—These expenses, which vary from year to year, cannot be accurately estimated.
- B.—It is impossible to foresee what expenditure may be incurred under this Sub-Head
- C.—Saving due to a vacancy, caused by the death of a Commissioner, remaining unfilled during part of the year.
- D.—The expenditure depends upon the number of cases requiring to be heard in Scotland and Ireland and cannot be accurately estimated.
- E.—Casual saving.
- F., G., H., I.—It is impossible to foresee the number and duration of these Inquiries.

EXTRA RECEIPTS.—Stamps. These receipts cannot be accurately estimated.

The Surplus of 1,799*l.* 16*s.* 7*d.*, shown on the Account of the Vote "Miscellaneous Legal Expenses," the year ended 31st March 1906, has been surrendered.

Treasury,
27 November 1907.]

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Head I.
- Sub-Head A. 2. The Expenditure incurred under Sub-Head A., "Repayments to Sheriffs," is not examined in detail in my Department; officers are specially appointed for that purpose by the Treasury under the provisions of 50 and 51 Vic. c. 55, s. 22.
- Sub-Head K. 3. In accordance with the terms of the Note to the Estimate, the Expenditure out of the Grants in Aid to these Law Societies is not accounted for in detail to my Department.
- Surplus. 4. The Amount to be Surrendered is, as shown by the Account, 2,240*l.* 19*s.* 1*d.*

		£.	s.	d.
Grant (<i>Gross</i>)	- - - - -	62,645	-	-
Expenditure (<i>Gross</i>)	- - - - -	60,404	4	10
Net Surplus	- - -	£. 2,240	15	2

Add,—

Appropriations in Aid realised in excess of the Estimate	£.	-	3	11
Total Amount to be Surrendered	- - -	£. 2,240	19	1

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 3.

SUPREME COURT OF JUDICATURE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE as are not charged upon the Consolidated Fund, in the Year ended 31st March 1907. showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	260,957 - -	257,552 3 8	3,404 16 4	—	—	—
B.—Clerks of Assize - - - - -	11,509 - -	11,435 2 6	73 17 6	—	—	—
C.—Circuit Allowances and Expenses - -	18,095 - -	19,347 18 5	—	1,252 18 5	—	—
D.—Salaries and Expenses of District Registrars - - - - -	20,910 - -	19,442 5 3	1,467 14 9	—	—	—
E.—District Probate Registries - - -	43,268 - -	43,238 13 -	29 7 -	—	—	—
F.—Scrivenery - - - - -	14,410 - -	14,108 - 10	301 19 2	—	—	—
G.—Travelling Expenses - - - - -	2,315 - -	2,420 14 1	—	105 14 1	—	—
H.—Incidental Expenses - - - - -	1,122 - -	1,152 18 7	—	30 18 7	—	—
I.—Trial of Election Petitions - - -	30 - -	3,600 14 1	—	1,570 14 1	—	—
Supplementary	2,000 - -	—	—	—	—	—
K.—Central Office Compensations - -	950 - -	859 18 5	90 1 7	—	—	—
K ¹ .—Commissioners of Assize - - -	—	1,050 - -	—	1,050 - -	—	—
K ² .—Fees for Revision of Supreme Court Rules - - - - -	—	600 - -	—	600 - -	—	—
GROSS TOTAL - £.	375,566 - -	374,808 8 10	5,367 16 4	4,610 5 2	—	—
			Net Surplus of Gross Estimate over Expenditure.			
			£. 757 11 2			
			Deficiency of Appropriations in Aid Realised.			
			—			
			£. 161 18 2			
			Net Surplus to be Surrendered.			
			—			
			£. 595 13 -			
L.—Appropriations in Aid - - - - -	Estimated. 54,500 - -	Realised. 54,338 1 10				
NET TOTAL - £.	321,066 - -	320,470 7 -				

CLASS III.—continued.

VOTE 3.—SUPREME COURT OF JUDICATURE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving arising from changes in Establishments, and from promotions and new appointments at initial rates of salary.
- B.—A vacancy on the North Wales Circuit was filled up by an appointment at a lower rate of salary.
- C.—This excess was caused by the length of some of the Circuits, and could not be more closely forecast
- D.—The Remuneration of “District Registrars paid by Fees” was less than anticipated.
- E.—Saving arising from vacancies during the year.
- F.—This expenditure varies according to the amount of business.
- G.—The expenses of the “Masters in Lunacy” were more than anticipated.
- H.—No provision was made in the Estimate for the levy on the Refreshment Contractors at the Law Courts towards the Compensation Fund charge under the Licensing Act, 1904.
- I.—This expenditure was the outcome of the General Election and could not be foreseen at the time of preparing the Estimate.
- K.—Saving arising from retirements during the year.
- K¹ and K².—This expenditure was authorised by the Treasury after the Estimate had been presented to Parliament.
- L.—These receipts fluctuate according to the amount of business before the Courts and cannot be more accurately forecast.

APPROPRIATIONS IN AID 1906-7.

PARTICULARS.	Estimated.	Realised.	
	£.	£.	s. d.
Fees received by District Registrars - - - - -	21,000	19,299	- 8
Fees of Taxation on Bills of Costs payable out of Funds in Court - - - -	5,500	5,519	9 5
Lunacy Percentage in Cash payable out of Funds in Court - - - - -	17,000	18,231	- -
Brokerage, &c., Fees - - - - -	7,500	7,254	18 7
Admiralty Registry Fees - - - - -	100	93	10 -
Crown Office.—Fees in connection with Warrants and Letters Patent, &c. - -	2,400	2,748	1 6
Royal Courts of Justice.—Fees for Courts, Arbitration Rooms, &c. - - -	1,000	1,033	13 4
Miscellaneous - - - - -	—	158	8 4
£.	54,500	54,338	1 10
Deficiency - - - - 161 <i>l.</i> 18 <i>s.</i> 2 <i>d.</i>			

CLASS III.—*continued.*VOTE 3.—SUPREME COURT OF JUDICATURE—*continued.*

EXTRA REMUNERATION 1906-7.

Name.	Office.	Amount.	Particulars.	Source from which Paid.
		£. s. d.		
W. T. Roberts -	2nd Class Clerks, Bankruptcy Department. Companies' Winding-up Office.	50 - -	Gratuities for extra work.	Vote for "Supreme Court of Judicature," Sub-Head A.
J. R. Bull -		30 - -		

The Surplus of 8,901*l.* 10*s.* 7*d.* shown on the Account of the Vote "Supreme Court of Judicature," for the year ended 31st March 1906, has been surrendered.

W. H. Rowe,
Accounting Officer.

C. Crookshank,

Clerk in charge of Accounts,
26th September, 1907.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 3.

SUPREME COURT OF JUDICATURE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C. G. H. and I.
- New Sub-Heads. 2. New Sub-Heads K¹ and K²) have been opened, with Treasury sanction, to record payments of 1,050*l.* to Commissioners of Assize, and 600*l.* Fees for Revision of Supreme Court Rules, respectively.
- Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 595*l.* 13*s.* 0*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	375,566	-	-
Expenditure (<i>Gross</i>) - - - - -	374,808	8	10
Net Surplus - - -	£. 757	11	2
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised -	161	18	2
Net Amount to be Surrendered - - - - -	£. 595	13	-

EXTRA RECEIPTS, payable to EXCHEQUER.

- Fee Stamps. 4. It appears, from a statement furnished to me by the Inland Revenue, that 363,520*l.* 9*s.* 8*d.* was received in that Department during the year for Fee, &c., Stamps, in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS III—continued.

VOTE 4.

LAND REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Office of LAND REGISTRY, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£. s.	£. s. d.	£. s. d.
A.—Salaries - - - - -	41,410 - -	38,400 7 4	3,009 12 8	—
B.—Travelling and Incidental Expenses -	2,192 - -	1,466 5 7	725 14 5	—
	£ 43,602 - -	39,866 12 11		—
Surplus to be Surrendered - - -		£. 3,735 7 1		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reductions in Staff consequent upon amalgamation in New Building and partial reorganisation.

B.—Overestimate.

The Surplus of 1,724l. 8s. 4d. shown on the Account of the Vote, "Land Registry," for the year ended 31st March 1906, has been surrendered.

D. Hunter Little,
Clerk in Charge of Accounts.

C. F. Brickdale,
Accounting Officer.
6 December 1907.

I certify that this Account has been examined under my direction, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 4.

LAND REGISTRY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. 1. The Surplus to be Surrendered is, as shown by the Account, 3,735*l.* 7*s.* 1*d.*

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	43,602	-	-
Expenditure	-	-	-	-	-	-	-	-	39,866	12	11
Surplus	-	-	-						£. 3,735	7	1

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 2. It appears, from a statement furnished to me by the Inland Revenue that 54,803*l.* 3*s.* 1*d.* was received by that Department during the year for Fee, &c., Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 5.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses connected with COUNTY COURTS, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—County Court Department (Treasury Salaries - - - - -)	8,647 - -	8,385 12 10	261 7 2		—	
B.—County Court Officers, &c., Salaries and Allowances - - - - -	418,000 - -	414,971 1 10	3,028 18 2		—	
C.—Travelling and Subsistence - - - - -	15,100 - -	14,930 1 8	169 18 4		—	
D.—Printing and Stationery - - - - -	8,000 - -	10,653 15 1	—		2,653 15 1	
E.—Registrars in Bankruptcy - - - - -	23,000 - -	22,267 15 8	732 4 4		—	
F.—Registrars under Companies (Winding-up) Act - - - - -	300 - -	152 17 4	147 2 8		—	
G.—Expenses under Workmen's Compensation Act, 1897 - - - - -	1,500 - -	1,483 2 8	16 17 4		—	
H.—Postage for the Courts - - - - -	17,000 - -	16,412 2 11	587 17 1		—	
I.—Conveyance of Persons Committed to Prison - - - - -	3,500 - -	3,538 18 11	—		38 18 11	
J.—Prosecutions and other Law and Incidental Expenses - - - - -	900 - -	996 7 9	—		96 7 9	
GROSS TOTAL - - - - £.	495,947 - -	493,791 16 8	4,944 5 1		2,789 1 9	
	Estimated.	Realised.	Net Surplus of Gross Estimate over Expenditure.			
<i>Deduct, —</i>			£. 2,155 3 4			
K.—Appropriations in Aid - - - - -	495,940 - -	495,940 - -	Surplus to be Surrendered.			
NET TOTAL - - - - £.	7 - -	—	£. 2,155 3 4			

£. s. d.

Estimated Amount of Extra Receipts - - - - - 9,393 - -
Amount of Extra Receipts realised during the year 1906-7 and paid over to the Exchequer - - - - - 12,378 2 10

CLASS III.—*continued.*VOTE 5.—COUNTY COURTS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. Saving	261 <i>l.</i>	7 <i>s.</i>	2 <i>d.</i>	{	Due to the retirement of two Examiners and a Clerk at the maximum rates of Salary and the appointment of successors at the minimum rates. There was also a saving on the amount estimated for copying, &c.
B. Saving	3,028 <i>l.</i>	18 <i>s.</i>	2 <i>d.</i>		
C. Saving	169 <i>l.</i>	18 <i>s.</i>	4 <i>d.</i>	Only an approximate Estimate is possible.	
D. Excess	2,653 <i>l.</i>	15 <i>s.</i>	1 <i>d.</i>	{	The final adjustment, on the transfer of this Sub-Head to the Stationery Office Vote necessitated the payment of more than the quarter's expenditure provided for in the Estimate.
E. Saving	732 <i>l.</i>	4 <i>s.</i>	4 <i>d.</i>		
F. Saving	147 <i>l.</i>	2 <i>s.</i>	8 <i>d.</i>	{	Only an approximate Estimate is possible.
G. Saving	16 <i>l.</i>	17 <i>s.</i>	4 <i>d.</i>		
H. Saving	587 <i>l.</i>	17 <i>s.</i>	1 <i>d.</i>		
I. Excess	38 <i>l.</i>	18 <i>s.</i>	11 <i>d.</i>		
J. Excess	96 <i>l.</i>	7 <i>s.</i>	9 <i>d.</i>		

EXTRA RECEIPTS.

Adopting the course indicated in the previous year's Account, the Surplus Revenue from Fees, &c. not required as Appropriations in Aid of Expenditure from the Vote has been accounted for under Extra Receipts.

EXTRA REMUNERATION.

Name.	Office.	Amount.	Remarks.
		£. s. d.	
E. A. Tilley	Clerk, County Court Department.	33 13 6	Revising London County Courts Street Directory. Paid from County Courts Vote.

NOTE 1.

The following payments to County Court Registrars, allowed by the County Court Department in Registrars' Accounts, have been recovered during the year from the Vote for the Supreme Court of Judicature, viz., for District Registry Remuneration, the sum of 10,448*l.* 6*s.* 8*d.*; for remuneration under the Deeds of Arrangement Act, 1887, the sum of 1,284*l.* The sum of 19,462*l.* 19*s.* 4*d.*, received from County Court Registrars, has been paid over to the Vote for the Supreme Court in respect of District Registry Fees.

NOTE 2.

During the year the sum of 381*l.* 1*s.* 10*d.*, received from County Court Registrars, has been paid over to the Paymaster General to the credit of the Companies (Winding-up) Act Fees Account.

The Surplus of 16,805*l.* 15*s.* 11*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1906, has been surrendered.

Treasury,
28 November 1907.

B. J. Bridgeman,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 5.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Heads D. I., Excess.
and J.
2. The Amount to be Surrendered is, as shown by the Account, 2,155*l.* 3*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	495,947	-	-
Expenditure (<i>Gross</i>) - - - - -	493,791	16	8
Net Surplus - - - - -	£. 2,155	3	4

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 6.

POLICE, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries of the Commissioner and Assistant Commissioners of the METROPOLITAN POLICE and of the Receiver for the METROPOLITAN POLICE DISTRICT, the Pay and Expenses of Officers of METROPOLITAN POLICE employed on Special Duties, and the Salaries and Expenses of the INSPECTORS OF CONSTABULARY, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
METROPOLITAN POLICE :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,700 - -	4,700 - -	—	—
B.—Pay and Expenses of Officers specially employed.	31,000 - -	28,505 10 1	2,494 9 11	—
C.—Habitual Criminals' Registry - - -	1,220 - -	1,211 10 8	8 9 4	—
INSPECTORS OF CONSTABULARY :				
D.—Salaries and Allowances - - -	2,373 - -	2,373 5 -	—	- 5 -
E.—Travelling - - - - -	700 - -	637 8 1	62 11 11	—
F.—Incidental Expenses - - - - -	25 - -	19 6 -	5 14 -	—
GROSS TOTAL - - - £.	40,018 - -	37,446 19 10	2,571 5 2	- 5 -
			Net surplus of Gross Estimate over Expenditure.	
Deduct,—	Estimated.	Realised.	£2,571 - 2	
G.—Appropriations in Aid - - - -	65 - -	65 - -		
			Net Surplus to be Surrendered.	
NET TOTAL - - - £.	39,953 - -	37,381 19 10	£2,571 - 2	

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—It was not found necessary to employ so large a Force as that for which provision had been made.

C.—Casual variation.

D.—Fractional part of a £.

E.—Casual variation.

F.—Casual variation.

The Surplus of 3,357*l.* 17*s.* 3*d.*, shown on the Account of the Vote "Police, England and Wales," for the Year ended 31st March 1906, has been surrendered.

Home Office, Whitehall, }
27 November 1907. }

W. P. Byrne,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 6.

POLICE, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.

1. The Amount to be Surrendered is, as shown by the Account, 2,571*l.* -*s.* 2*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	40,018	-	-
Expenditure (<i>Gross</i>) - - - - -	37,446	19	10
Net Surplus - - - - -	£. 2,571	-	2

METROPOLITAN POLICE FUND ACCOUNTS.

Metropolitan Police Fund 2. Accounts of the Receipts and Payments in respect of the Funds of the Metropolitan Police and the Metropolitan Police Pensions, as audited in my Department, together with my Reports thereon, are appended. A Statement of the capital raised and expended under the provisions of the Metropolitan Police Acts, 1886, 1887, and 1897, and of the Metropolitan Police Courts Act, 1897, is also appended.

(A) (B) (C)

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 6.—POLICE, ENGLAND AND WALES—continued.

METROPOLITAN POLICE FUND.

(A.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1907.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Balance on 1st April 1906 - - -	675,480	6 6	A.—ADMINISTRATIVE EXPENSES.		
„ A. Vote of Parliament for Salaries of Commissioner, Receiver, and two Assistant Commissioners	4,700	- -	By 1. Salaries and Allowances, Commissioner's Office.	28,253	9 6
„ B. Contribution from Local Taxation Account:—			„ 2. Salaries and Allowances, Receiver's Office.	13,124	18 9
(i) On the Rental Assessed - 865,136 16 -			„ 3. Pay of Office Keepers, Charwomen, &c.	1,571	14 5
(ii) Under the Agricultural Rates Act, 1896 4,389 14 8			„ 4. Books, printing and stationery (Offices and Divisions).	8,457	1 10
	869,526	10 8	„ 5. Charges incidental to Sinking Fund and Permanent Loan.	725	9 11
„ C. Receipts from Parishes - - -	1,097,574	5 6	„ 6. Postage - - - - -	1,831	2 9
„ D. Sums received for special services of Police.	222,288	13 11	„ 7. Travelling expenses - - - -	1,419	14 7
„ E. Reimbursement of Expenses (see <i>contra</i> K. 60).	15,456	11 7	„ 8. Newspapers and advertisements -	989	4 7
„ F. Receipts for conveyance of Prisoners	7,246	- -	„ 9. Law charges - - - - -	4,364	13 7
„ G. Stoppages from pay of Police for Lodgings	14,735	6 3	„ 10. Audit expenses - - - - -	550	- -
„ H. Proceeds of sale of old stores and cast horses.	588	18 7	B.—OFFICE EXPENSES.		
„ J. Receipts at Courts of Summary Jurisdiction	57,260	3 2	„ 12. Interest on, and repayment of loans, rates, taxes, and repairs.	(a) 15,668	16 9
„ K. Miscellaneous receipts - - -	3,510	9 5	„ 12a. New Scotland Yard. Extension -	(a) 19,529	18 7
„ L. Reimbursement of expenses incurred in the conveyance of Naval Prisoners (see <i>contra</i> P. 69).	1,231	3 1	„ 13. Fuel and light - - - - -	1,520	10 8
„ M. Receipts for hackney carriage-licences.	40,804	11 7	„ 14. Furniture, fittings, and repairs to same - - - - -	249	2 11
„ N. Rewards, &c., unclaimed in respect of property found in hackney carriages (see <i>contra</i> R. 73).	125	10 8	„ 15. Miscellaneous office contingencies	550	12 3
„ O. Receipts under the Dogs Act, 1906 -	-	2 3	C.—POLICE COURTS, ADMINISTRATIVE AND OFFICE EXPENSES.		
Total Ordinary Receipts (including Balance brought forward, 1st April 1906).	3,010,528	16 2	„ 16. Salaries and allowances - - -	23,684	3 10
Carried forward - - - £.	3,010,528	16 2	„ 17. Books, printing, and stationery -	961	1 8
			„ 18. Travelling expenses - - - -	213	6 11
			„ 19. Incidental expenses - - - -	691	3 2
			„ 20. Fees to medical witnesses and interpreters, and translation of depositions.	1,060	16 5
			D.—PAY AND CLOTHING OF FORCE.		
			„ 21. Salaries of Chief Constables and Superintendents.	15,643	15 1
			„ 22. Pay of Inspectors, Sergeants, and Constables.	1,511,221	14 7
			„ 22a. Rent Aid Allowances - - - -	48,417	8 10
			„ 23. Extra duty pay, rewards, &c. - -	1,247	2 9
			„ 24. Clothing and accoutrements - -	99,476	19 9
			E.—MEDICAL AND FUNERAL EXPENSES.		
			„ 25. Salaries of Chief and District Surgeons.	7,707	16 7
			„ 26. Medical attendance, medicines, &c.	8,098	13 5
			„ 27. Funeral expenses of police officers	235	5 -
			Carried forward - - - £.	1,817,465	18 8

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE FUND.—(A).—Account showing Receipts and Payments for the Year ended 31st March 1907—*continued.*

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Brought forward - - -	3,010,528	16 2	Brought forward - - -	1,817,465	18 8
To Excess of Receipts over Payments during the year on account of :—			F.—HORSES, VANS, AND CARTS.		
£. s. d.			By 28. Purchase of horses - - -	2,250	-
Deposits as Security 350 - -			„ 29. Van-horsing contract - - -	5,121	13 -
Sinking Fund Dividends - - - 253 16 1			„ 30. Forage - - - - -	8,005	11 3
	603	16 1	„ 31. Saddlery, farriery, and stable contingencies.	3,083	19 7
(a) After the Parliamentary Account had been presented, a sum of 11 <i>l.</i> 5 <i>s.</i> was transferred from Sub-head B. 12a, and a further sum of 1 <i>l.</i> 5 <i>s.</i> from Property Tax, to Sub-head B. 12.			„ 32. Purchase and repair of vans and carts	2,371	7 5
(b) After the Parliamentary Account had been presented, a sum of 10 <i>l.</i> 16 <i>s.</i> was transferred from Sub-head I. 56 to Sub-head G. 39.			G.—ERECTION AND MAINTENANCE OF POLICE STATIONS.		
			„ 33. Purchase of sites and erection of buildings.	93,422	17 9
			„ 34. Salaries of Draughtsmen and Clerks of Works.	3,274	6 7
			„ 35. Solicitors' charges - - - -	1,921	9 10
			„ 36. Costs of Arbitration - - - -	180	10 8
			„ 37. Sinking Fund charges - - - -	4,409	3 -
			„ 38. Furniture and fittings for new Police Stations.	2,618	8 8
			„ 39. Rent and insurance - - - - (b)	2,153	4 5
			„ 40. Interest on loans - - - -	5,990	5 10
			„ 41. Rates and taxes - - - -	14,142	16 2
			„ 42. Furniture and fittings for existing Police Stations.	3,197	13 9
			„ 43. Special works - - - -	2,461	13 1
			„ 44. Ordinary repairs - - - -	11,676	11 7
			H.—POLICE COURTS, ERECTION AND MAINTENANCE, AND INCIDENTAL EXPENSES.		
			„ 45. Erection of Buildings - - - -	6,779	5 9
			„ 46. Legal expenses - - - -	12	13 2
			„ 48. Sinking Fund charge - - - -	3,417	- -
			„ 49. Furniture and fittings - - - -	1,340	19 2
			„ 50. Rent, insurance, rates, and taxes -	4,118	5 10
			„ 51. Fuel, light, and miscellaneous charges	3,175	11 9
			„ 52. Interest on loans - - - -	4,500	- -
			„ 53. Repairs - - - -	1,017	12 6
			I.—INCIDENTAL EXPENSES IN CONNECTION WITH POLICE STATIONS.		
			„ 54. Coals - - - -	16,120	2 11
			„ 55. Gas - - - -	9,830	15 3
			„ 56. Cleaning - - - - (b)	16,468	6 1
			„ 57. Miscellaneous charges - - - -	4,043	6 -
			K.—MISCELLANEOUS EXPENSES.		
			„ 58. Contingent expenses - - - -	4,151	4 10
			„ 59. Extraordinary expenses - - - -	27,309	13 1
			„ 60. Ditto ditto, reimbursed (see contra E.).	15,582	4 6
Carried forward . . . £.	3,011,132	12 3	Carried forward - - - £.	2,101,614	12 1

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE FUND.—(A).—Account showing Receipts and Payments for the Year ended 31st March 1907—*continued.*

RECEIPTS.

PAYMENTS.

Brought forward - £. s. d.
3,011,132 12 3

Brought forward - - £. s. d.
2,101,614 12 1

K.—MISCELLANEOUS EXPENSES—*contd.*

By 61. Expenses under the Dogs Act, 1906 211 7 -
„ 62. Lanterns - - 4,673 6 3
„ 63. Telegraphs and telephones - - 7,766 5 4
„ 64. Building and repair of boats - - 1,750 9 11

„ 65.—L. EXPENSES INCURRED UNDER THE PUBLIC CARRIAGE ACT, 1869. 40,398 9 10

M.—RETIRED ALLOWANCES.

„ 66. Retired allowances to Officers, Clerks, &c. 2,545 7 2
„ 67. Contribution to make good deficiency of Pension Fund for 1905-1906. 193,677 16 1

N.—POLICE COURTS.

„ 68. Retired Allowances to Officers, Clerks, &c. 3,198 15 5

P.—SPECIAL EXPENSES.

„ 69. Expenses incurred in conveying Naval prisoners (*see contra L.*) 1,292 2 7
„ 70. Awards under the Riot Damages Act, 1886. 28 9
„ 70a. Expenses in connection with the Royal Commission on Metropolitan Police. 2,915 8 6

R.—REPAYMENTS.

„ 71. Lodging deductions repaid to the Admiralty and War Departments. 2,850 2 5
„ 73. Sale of property found in public carriages, &c., paid to Inland Revenue (*see contra N.*) 186 5 9
„ 74. Surplus Fees and Fines at Chatham and Sheerness Courts paid to the Exchequer. 488 1 3

TOTAL Ordinary Payments - £.

2,363,596 18 7

„ Amount advanced to Pension Fund - 204,500 - -

„ Excess of payments over receipts during the year on account of :—

£. s. d.
Deposits for services of Police - - 2 17 11
Deposits for Public Carriage Drivers' Badges - - 474 15 -
Library Fund - - 7 5 5
Property Tax - - -(a) 5 6 11
Income Tax - - - 1 -

490 6 3

„ Balance on 31st March 1907, as per Parliamentary Account, viz. :

£. s. d.
Cash - - - 436,787 6 10
Sub-Accounting Officers 5,758 - 7

442,545 7 5

£. 3,011,132 12 3

£ 3,011,132 12 3

CLASS III.—*continued.*

VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

POLICE, ENGLAND AND WALES.

Report of the Comptroller and Auditor General on the Account of the METROPOLITAN
POLICE FUND.

Strength of the Force. 1. The actual strength of the Force on the day selected for the Test has been compared with, and found to be within, the authorised number.

Income Account, Closing Balance. 2. The Balance standing to the credit of the Income Account of the Police Fund on 31st March 1907 was, as shown by the Account, 442,545*l.* 7*s.* 5*d.*

STORE ACCOUNTS.

Store Accounts. 3. The Store Ledgers recording the Receipt and Issue of Equipment and other Stores at Head Quarters have been subjected to a Test Audit, with satisfactory results.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

METROPOLITAN POLICE PENSION FUND.

(B.)

ACCOUNT showing Receipts and Payments for the Year ended 31st March 1907.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
To Deductions from Pay of Police.	38,865	17 6	By Balance — Deficiency for 1905–1906, as per last Statement.	193,677	16 1
„ Fines imposed at Courts of Summary Jurisdiction.	9,499	19 11	„ Pensions under the old Superannuation Act.	86,054	16 11
„ Proceeds of Sale of Old Clothing.	2,418	6 1	„ Pensions under the Police Act, 1890.	371,163	12 6
„ Contributions from Public Departments, &c.	52,900	16 7	„ Gratuities to men - -	2,760	13 3
„ Dividends from Capital invested.	104	13 4	„ Rateable deductions returned to men.	242	18 8
„ Fees for Pedlars' and Chimney Sweepers' Certificates.	1,249	12 6	„ Pensions to widows and children.	835	18 1
„ Fees for serving Summonses, &c.	5,527	2 -	„ Gratuities to widows and children of men who have died in the Force.	2,102	9 2
„ Contribution under Local Taxation (Customs and Excise) Act, 1890.	150,000	- -	„ Gratuities to widows and children of pensioners who have died within 12 months of grant of pension.	157	19 6
„ Contribution from the Metropolitan Police Fund to make good the deficiency for 1905–1906.	193,677	16 1	„ Expenses of management	1,356	12 -
„ Amount advanced from the Metropolitan Police Fund during 1906–1907.	*204,500	- -	„ Cash balance as per Parliamentary Account.	391	7 10
£.	658,744	4 -	£.	658,744	4 -

* The actual deficiency for the year 1906–1907 is—Amount advanced from Metropolitan Police Fund - - - - - £. s. d.
 Less Cash balance - - - - - 391 7 10
 Deficiency for 1906–1907 - - - - - 204,108 12 2

A. Richard Pennefather.

Report of the Comptroller and Auditor General on the Account of the METROPOLITAN POLICE PENSION FUND.

The Account shows a Deficit of 204,108*l.* 12*s.* 2*d.*, which has been made good out of the Police Fund, under the terms of Section 19 of the Police Act, 1890.

John A. Kempe,
 Comptroller and Auditor General

CLASS III.—*continued.*VOTE 6.—POLICE, ENGLAND AND WALES—*continued.*

(C.)

1. METROPOLITAN POLICE CAPITAL ACCOUNT.

49 Vict. c. 22; 50 & 51 Vict. c. 45, and 60 & 61 Vict. c. 42.

	Received prior to 1st April 1906.	Received during year to 31st March 1907.	Total Received.		Expended prior to 1st April 1906.	Expended during year to 31st March 1907.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Loan from Metropolitan Board of Works.	200,000 - -	- - -	200,000 - -	New Scotland Yard, Site and Building.	297,755 7 2	- - -	297,755 7 2
Metropolitan Police Debenture Stock.	300,000 - -	- - -	300,000 - -	Converting Leasehold Properties into Freeholds - 104,623 15 9			
Net Premium on issue thereof	3,083 2 2	- - -	3,083 2 2	Add transferred from Police Court Capital Account for cost of old Police Court at Southwark utilized for Police purposes - 9,620 - -	114,243 15 9	- - -	114,243 15 9
Sale of Surplus Lands, &c. -	4,201 8 8	- - -	4,201 8 8	New Police Stations Sites - - -	96,005 - -	- - -	96,005 - -
Balance overspent on 31st March 1907.	- - -	- - -	21,150 19 10	Erection of Buildings - 17,348 5 7	17,348 5 7	- - -	17,348 5 7
				Investment of Premium in Sinking Fund.	3,083 2 2	- - -	3,083 2 2
£.	507,284 10 10	- - -	528,435 10 8	£.	528,435 10 8	- - -	528,435 10 8

2. METROPOLITAN POLICE COURTS CAPITAL ACCOUNT.

60 & 61 Vict. c. 26.

	Received prior to 1st April 1906.	Received during year to 31st March 1907.	Total Received.		Expended prior to 1st April 1906.	Expended during year to 31st March 1907.	Total Expended.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Metropolitan Police Debenture Stock.	150,000 - -	- - -	150,000 - -	Purchase of Freeholds of Police Courts held on lease 50,230 - -			
Net premium on issue thereof	2,750 - -	- - -	2,750 - -	Less charged to Metropolitan Police Capital 9,620 - -	40,610 - -	- - -	40,610 - -
				Purchase of Sites for New Courts.	39,278 10 -	- - -	39,278 10 -
				Improvements to existing Courts.	3,900 - -	- - -	3,900 - -
				Erection of New Police Courts	55,354 10 -	- - -	55,354 10 -
				Discount on issue of Metropolitan Police Debenture Stock.	9,118 17 -	- - -	9,118 17 -
				Investment of Premium in Sinking Fund.	2,750 - -	- - -	2,750 - -
£.	152,750 - -	- - -	152,750 - -	Balance on 31st March, 1907	- - -	- - -	1,738 3 -
				£.	151,011 17 -	- - -	152,750 - -

A. Richard Pennefather,
7 November, 1907.

CLASS III.—continued.

VOTE 7.

PRISONS, ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the PRISONS, in ENGLAND, WALES, and the COLONIES, in the Year ended 31st March 1907 showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
SUPERINTENDENCE.				
A.—Salaries - - - - -	23,276 - -	22,670 5 10	605 14 2	—
B.—Travelling Expenses - - - -	2,300 - -	2,158 15 8	141 4 4	—
C.—Incidental Expenses - - - -	250 - -	274 19 5	- -	24 19 5
PRISONS, &c.				
D.—Pay and Allowances of Officers, including Uniform - - - - -	351,441 - -	348,711 1 4	2,729 18 8	—
E.—Victualling - - - - -	116,500 - -	107,169 16 5	9,330 3 7	—
F.—Clothing, Bedding, Furniture, &c. -	43,000 - -	40,328 16 7	2,671 3 5	—
G.—Medicines, Surgical Instruments, &c. -	2,950 - -	2,556 1 9	393 18 3	—
H.—Gratuities to Prisoners and Charities -	12,300 - -	13,893 17 10½	- -	1,593 17 10½
I.—Lighting, Water, Cleaning Articles, &c. -	33,600 - -	32,332 - 3	1,267 19 9	—
K.—Rent, &c. - - - - -	850 - -	851 3 1	- -	1 3 1
L.—Escort and Conveyance - - - - -	62,000 - -	57,711 18 10	4,288 1 2	—
M.—New Buildings and Alterations, &c. -	65,638 - -	61,562 8 5	4,075 11 7	—
N.—Ordinary Repairs of Buildings - - -	21,000 - -	21,389 13 3	- -	389 13 3
O.—Fine Fund - - - - -	150 - -	79 2 6	70 17 6	—
P.—Travelling and Removal Expenses of Officers - - - - -	5,500 - -	5,294 3 3	205 16 9	—
Q.—Incidental Expenses - - - - -	6,000 - -	5,666 2 9½	333 17 2½	—
R.—Maintenance of Criminal Lunatics -	5,000 - -	4,923 14 8	76 5 4	—
COLONIAL SERVICES.				
S.—Maintenance of Invalids, Lunatics, Paupers, Paupers' Children, Funeral Expenses, &c. - - - - -	1,500 - -	1,233 3 2	266 16 10	—
T.—Loss by Fraud - - - - -	—	21 11 9½	- -	21 11 9½
U.—Interest - - - - -	—	701 7 4	- -	701 7 4
GROSS TOTAL - - £.	753,255 - -	729,530 4 2½	26,457 8 6½	2,732 12 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 23,724 15 9½	
			Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>	Estimated.	Realised.		
V.—Appropriations in Aid - - - -	19,000 - -	31,571 1 2¼	£. 12,571 1 2¼	
			Total Surplus to be Surrendered.	
NET TOTAL - - £.	734,255 - -	697,959 3 -¼	£. 36,295 16 11¼	

NOTE of the Expense of the Manufacturing Department, Farm, &c.

	Receipts.	Payments.	Excess of Receipts over Payments.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - -	155,192 5 2	129,429 18 7	25,762 6 7
Farm - - - - -	5,291 15 5	3,556 3 2	1,735 12 3
Miscellaneous - - - - -	4,131 11 9½	58 9 5	4,073 2 4½

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of the Variation between Expenditure and Grant.

A.—*Salaries, C.O.*—Savings due to changes in the Head Office Staff, and to vacancies not filled.

B.—*Travelling Expenses, C.O.*—Less travelling than was provided for.

C.—*Incidental Expenses, C.O.*—Some advertising of Contracts which occurred near the end of the year 1905–6, and which was provided for in the Estimates for that year, was not paid for until the commencement of the year 1906–7.

D.—*Pay and Allowances.*—It was found possible to work the Prisons without appointing all the officers provided for in the Estimates. Marriage gratuities were paid as shown in the annexed list.

E.—*Victualling.*—A fall in prison population, which reduced the daily average below the number estimated, accounts for the greater part of this saving. The remainder was due to a slight reduction in the cost per head, owing to a fall in the price of whole-meal and other provisions.

F.—*Clothing, Bedding, Furniture, &c.*—This saving was entirely due to the reduced population.

G.—*Medicines, Surgical Instruments, &c.*—Diminished numbers and a slightly reduced cost per head account for this saving.

H.—*Gratuities.*—Due to increased demands (within the authorised limits) on the part of the Discharged Prisoners' Aid Societies; and a contribution of 300*l.* sanctioned by Treasury to the Borstal Association.

I.—*Lighting, Water, &c.*—Saving due to the lower numbers, modified by a slightly higher cost per head.

K.—*Rent, &c.*—Incidental to Estimate.

L.—*Escort and Conveyance.*—The full benefit of the additional accommodation provided in London, and other congested districts, has been realised, and has thus, together with the reduced numbers, obviated the necessity for such frequent transfers. This has been the cause of the saving.

M.—*New Buildings and Alterations.*—Detailed explanation attached.

N.—*Ordinary Repairs.*—Incidental to Estimate.

O.—*Fine Fund.*—This is regulated by the amount of fines levied upon the officers.

P.—*Travelling and Removal Expenses of Officers.*—Rather fewer transfers of officers than anticipated.

Q.—*Incidental Expenses.*—Due to lower numbers than were estimated for.

R.—*Maintenance of Criminal Lunatics.*—Incidental to Estimate.

S.—*Maintenance of Invalids, Paupers, &c.*—This charge is steadily diminishing, and it is hoped will soon entirely disappear.

T.—*Loss by Fraud.*—The Reception Officer at Manchester Prison pilfered small sums of money amounting in the aggregate to 18*l.* 11*s.* 9½*d.*, and certain articles of private property, valued at 3*l.*, belonging to various prisoners, for which offence the officer was dismissed. The Treasury sanctioned the opening of this Sub-Head by letter dated 20th December, 1906 (No. 18227).

U.—*Interest.*—Interest on the purchase money for the Newgate Prison site. Sub-Head opened by Treasury authority dated 26th June, 1906 (No. 11200).

V.—*Appropriations in Aid.*—This Surplus was made up as follows:—

Manufacturing Department	- £10,762	} = £12,571.
Farm	- - - - - 736	
Miscellaneous	- - - - - 1,073	

As regards the Manufacturing Department it was found possible to reduce the Stock of goods to the extent of over 8,000*l.* The remainder was due to payments being less than anticipated, owing partly to less work being done for Government Departments and partly to more work being done which did not involve any expenditure for raw materials.

The surplus receipts under "Farm" were due to the unusually good crops (resulting in a saving of expenditure on fodder) and to higher prices realised by the sale of live stock.

The surplus under "Miscellaneous" was partly due to the receipt from the General Post Office (not anticipated when the Estimates were prepared) of nearly 500*l.* as rebate on the value of stamps purchased, and partly to more money being received, than was anticipated, for Miscellaneous Stores sold.

EXTRA REMUNERATION.

Fees paid by Coroners to certain Medical Officers, whose salaries are charged under D., are included in Q. The Medical Officer of Durham Prison received the sum of 56*l.* 13*s.* 10*d.* from the Vote for Temporary Commissions, for carrying out certain investigations for the Feeble-minded Control Commission.

The total amount of Fines abated from Officers' Pay was 77*l.* 18*s.* 11*d.*

The cost of the maintenance of Convicts employed on the Admiralty Works was 8,885*l.* 12*s.*

The surplus of 35,312*l.* 12*s.* 9*d.* shown on the Account of the Vote "Prisons, England and the Colonies" for the year ended 31st March, 1906, has been surrendered.

E. Ruggles-Brise,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

M.—NEW BUILDINGS AND ALTERATIONS.—Expenditure, 1906–1907.

Item	Services and Prisons.	Vote.	Expenditure.	Balance.		REMARKS.
				Unexpended.	Excess.	
<i>I</i>	<i>Constructing and Improving :</i>	£.	£.	£.	£.	
	1. Dartmoor - - - -	2,000	2,272	—	272	Casual variation in connection with the employment of prison labour. In this case more work was done than was expected.
	2. Liverpool - - - -	2,000	1,999	1	—	Casual variation.
	3. Maidstone - - - -	1,000	1,004	—	4	" "
	4. Manchester - - - -	1,400	1,458	—	58	Incidental to Estimate.
	5. Portland - - - -	2,500	2,208	292	—	Casual variation in connection with the employment of prison labour. In this case less work was done than was expected and therefore less material required.
	6. Shepton Mallet - - - -	500	490	10	—	Casual variation.
	7. Wandsworth - - - -	4,133	4,223	—	95	The amount expended to 31/3/06 was 5,869 <i>l.</i> of a total Estimate of 10,041 <i>l.</i> so that with this year's Expenditure the Excess on the original Estimate is only 56 <i>l.</i> and may be considered incidental to Estimate.
	8. Wandsworth - - - -	2,500	2,499	1	—	Casual variation.
	9. Various Prisons, in small sums -	8,000	7,391	609	—	Saving partly incidental to Estimates and partly due to unavoidable delay in starting works.
<i>II</i>	<i>Cooking and Washing Accommodation</i>	3,454	3,471	—	17	Casual variation.
<i>III</i>	<i>Providing Officers' Quarters - - -</i>	17,000	16,895	105	—	" "
<i>IV</i>	<i>Sanitary Services - - - -</i>	3,661	3,564	97	—	Incidental to Estimate.
<i>V</i>	<i>Workshops and Stores - - - -</i>	2,405	2,244	161	—	Work delayed by wet weather.
<i>VI</i>	<i>Hospitals :</i>					
	1. Wakefield - - - -	4,786	3,275	1,511	—	Saving due to an exceedingly low Tender and to a modified Scheme of Construction.
	2. Manchester - - - -	1,500	1,342	158	—	Difficulty in obtaining bricks.
	3. Various Prisons, in small sums -	709	640	69	—	Incidental to Estimates.
<i>VII</i>	<i>Security - - - -</i>	909	729	180	—	Saving due to the non-delivering of iron gates by Contractors in time and to the employment of prison labour to a greater extent than expected.
<i>VIII</i>	<i>Miscellaneous - - - -</i>	7,181	5,853	1,328	—	701 <i>l.</i> saved for payment of Interest to the City of London for delay in handing over Newgate Prison, the remainder due to savings on a large variety of services.
	£.	65,638	61,562	4,522	446	
	Net Savings		4,076			
	Total £.	65,638	65,638			

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of PRISONS in ENGLAND and WALES,
for the Year ended 31st March 1907.

<i>Dr.</i>			<i>Cr.</i>		
	£.	s. d.		£.	s. d.
To Stores, Book Debts, &c., on 1st April 1906	183,780	4 7	By Receipts for Goods sold - - - - -	97,043	12 4
Less,—Due on open Accounts - - - - -	27,257	- 6			
		106,473 4 1	" Amount transferred during 1906-1907 for Stores issued to Prison Department, as under :—	£.	s. d.
" Payments for Stores, Materials, &c. - - - - -		120,828 8 10	C.—Incidental Expenses - - - - -	9	3 4
" Amount transferred during 1906-1907 for Stores received from Prison Department, as under :—			D.—Pay and Allowances of Officers, in- cluding Uniform - - - - -	7,532	17 6
Manufacturing Department - - - - -	8,511	19 4	E.—Victualling - - - - -	2,553	12 4
Farm - - - - -	- 12	-	F.—Clothing, Bedding, Furniture, &c. -	35,034	18 11
Stores - - - - -	88	18 5	G.—Medicines, Surgical Instruments, &c.	46	18 9
		8,601 9 9	I.—Lighting, Water, Cleaning Articles, &c. - - - - -	2,054	17 4
" Sundry Creditors :—			M.—New Buildings and Alterations, &c.	795	14 6
Trade Firms - - - - -	22,825	17 -	N.—Ordinary Repairs of Buildings -	535	11 -
Prison Department - - - - -	1,806	5 8	Q.—Incidental Expenses - - - - -	749	18 4
Other Public Departments - - - - -	124	13 5	Manufacturing Department - - - - -	8,511	19 4
		24,756 16 1	Farm - - - - -	300	18 6
" Profit - - - - -	21,156	11 11			58,142 12 10
Less,—Bad Debt written off with Treasury sanction - - - - -	3	5 5	" Stores, Book Debts, &c., on 31st March 1907 :—		
* Net Profit - - - - -		21,153 6 6	Stores, &c., viz. :—		
			Materials - - - - -	44,015	12 7
			Manufactured Goods - - - - -	86,969	6 11
			Tools and Implements, &c. - - - - -	17,869	13 7
			Book Debts, viz. :—		
			Private Customers - - - - -	1,613	10 1
			Prison Department - - - - -	12,393	17 1
			Other Public Departments - - - - -	13,758	19 10
				126,621	- 1
	£.	281,813 5 3		£.	281,813 5 3

* The connection between Net Profit (21,153*l.* 6*s.* 6*d.*), as per Manufacturing Accounts, 1906-1907, and Net Receipts in respect of manufacturing operations (25,762*l.* 6*s.* 7*d.*), as per Appropriation Account, is shown as follows :—

	£.	s. d.		£.	s. d.
Expenditure on Stores, &c., as per "Note" to Appropriation Account † - - - - -	129,429	18 7	Receipts, as per "Note" to Appropriation Account † -	155,192	5 2
Add for,—			Add for,—		
Decrease of Stock (being Stock disposed of in excess of that purchased during the year) - - - - -	8,337	15 -	Increase in Debts due to Manufacturing Department for Stores, &c., supplied to Customers, but not paid for prior to 31st March 1907 - - - - -	1,228	10 6
Net Profit, as per Manufacturing Account - - - - -	21,153	6 6	Decrease in Debts for Stores received, but not paid for prior to 31st March 1907 - - - - -	2,500	4 5
	£.	158,921 - 1		£.	158,921 - 1

† Receipts as per "Note" to Appropriation Account - - - - - £. 155,192 5 2
Payments as per "Note" to Appropriation Account - - - - - £. 129,429 18 7

Difference as per "Note" to Appropriation Account - £. 25,762 6 7 being amount of Item of Appropriations in Aid.

Wm. Hoskins,
Comptroller of Accounts and Stores.

CLASS III.—continued.

VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—continued.

ABSTRACT STATEMENT of the FARM ACCOUNTS of PRISONS in ENGLAND and WALES,
for the Year ended 31st March 1907.

Dr.	£. s. d.	£. s. d.	Cr.	£. s. d.
To Live and Dead Stock, Book Debts, &c., on 1st April 1906	9,140 18 4		By Receipts for Sales	2,656 2 5
Less,—Due on open Accounts	640 12 2	8,500 6 2	„ Amount transferred during 1906-1907 for Supplies made to the Prison Department, as under:—	
„ Payments for Supplies, Rent, Insurance, &c.	3,212 1 1		D.—Pay and Allowances of Officers, including Uniform	£. s. d. 22 3 -
„ Amount transferred during 1906-1907 for Supplies received from Prison Department, as under:—			E.—Victualling	2,112 - 8
Manufacturing Department	800 18 6		I.—Lighting, Water, Cleaning Articles, &c.	33 4 -
Stores	34 3 7	344 2 1	L.—Escort and Conveyance	117 - -
„ Sundry Creditors:—			M.—New Buildings and Alterations, &c.	297 13 4
Trade Firms	820 16 8		N.—Ordinary Repairs of Buildings	10 - -
Prison Department	160 14 -	981 10 8	Q.—Incidental Expenses	39 - -
„ Net Profit	1,779 10 8		Manufacturing Department	- 12 -
			„ Live and Dead Stock, Book Debts, &c., on 31st March 1907:—	2,636 13 -
			Live and Dead Stock	8,783 5 4
			„ Book Debts, viz.:—	
			Dealers, &c.	9 16 8
			Prison Department	732 13 3
				9,525 15 3
	£. 14,817 10 8			£. 14,817 10 8

* The connection between Net Profit (1,779l. 10s. 8d.), as per Farm Accounts, 1906-1907, and Net Receipts in respect of Farming Operations 1,735l. 12s. 3d.), as per Appropriation Account is shown as follows:—

£. s. d.	£. s. d.
Expenditure on Live and Dead Stock, as per "Note" to Appropriation Account †	3,556 3 2
Add for,—	
Increase in Debts for Live and Dead Stock received, but not paid for prior to 31st March, 1907	340 18 6
Net Profit, as per Farm Account	1,779 10 8
£. 5,676 12 4	
	Receipts, as per "Note" to Appropriation Account †
	5,291 15 5
	Add for,—
	Increase in Debts due to the Farm Department for Live and Dead Stock supplied to Customers, but not paid for prior to 31st March 1907
	4 1 9
	Increase in Live and Dead Stock (being Stock purchased, reared, or grown in excess of that disposed of during the year)
	390 15 2
	£. 5,676 12 4

£ s. d.
† Receipts as per "Note" to Appropriation Account - - 5,291 15 5
† Payments as per "Note" to Appropriation Account - - 3,556 3 2

Difference as per "Note" to Appropriation Account - £. 1,735 12 3 being amount of Item of Appropriations in Aid

Wm. Hoskins,
Comptroller of Accounts and Stores.

CLASS III.—*continued.*VOTE 7.—PRISONS, ENGLAND AND THE COLONIES—*continued.*

MARRIAGE GRATUITIES TO FEMALE OFFICERS, 1906-7.

Number and Date of Treasury Authority.		Name.	Prison.	Amount.
9,010—06.	21st May, 1906	Mrs. A. Harris (formerly Colquhoun), late Assistant Warder.	Leeds	£ s. d. 31 10 —
9,859—06.	2nd June, "	Mrs. L. Coggins (formerly Squires), late Assistant Warder.	Holloway	31 8 10
11,767—06.	30th June, "	Mrs. S. E. Squire (formerly Savage), late Warder.	Birmingham	38 5 8
14,730—06.	13th August, "	Mrs. E. Pennington (formerly Cross), late Assistant Warder.	Manchester	31 8 10
16,025—06.	7th September, "	Mrs. M. T. Evans (formerly Donohue), late Assistant Warder.	Knutsford	31 8 10
17,109—06.	1st October, "	Mrs. E. A. Turner (formerly Boulton), late Warder.	Leeds	48 6 8
17,110—06.	1st October, "	Mrs. E. D. Evans (formerly Williams), late Warder Acting Matron.	Carmarthen	60 8 4
17,336—06.	8th October, "	Mrs. M. A. Burgess (formerly Wilson), late Warder.	Manchester	48 6 8
19,350—06.	7th November, "	Mrs. J. Pugh (formerly Jones), late Assistant Warder.	Cardiff	31 8 10
19,967—06.	16th November, "	Mrs. A. Ireland (formerly Lewis), late Warder.	Holloway	44 17 7
593—07.	14th January, 1907	Mrs. S. A. Wills (formerly Griffiths), late Assistant Warder.	Holloway	31 8 10

CLASS III.—*continued.*

VOTE 7.

PRISONS, ENGLAND AND THE COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C, H., Excess. K., and N.

2. New Sub-Heads have been included in the Account under Treasury direction for the purpose of recording (1) a Loss by Fraud, and (2) a payment of Interest. The circumstances are fully stated on the face of the Account. New Sub-Heads.

3. Sub-Head M. A Statement of New Buildings and Alterations is appended to the Appropriation Account. New Buildings, &c.

4. The Amount to be Surrendered is, as shown by the Account, 36,295*l.* 16*s.* 11 $\frac{3}{4}$ *d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>)	-	-	-
Expenditure (<i>Gross</i>)	-	-	-
	753,255	-	-
	729,530	4	2 $\frac{1}{2}$
Net Surplus	£.	23,724	15 9 $\frac{1}{2}$
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	-	12,571	1 2 $\frac{1}{4}$
Total Amount to be Surrendered	-	£.	36,295 16 11 $\frac{3}{4}$

STORE, MANUFACTURING AND FARM ACCOUNTS.

5. The Statements of the Manufacturing and Farm Accounts appended to the Appropriation Account have been examined in my Department, and a local test examination of the Store and Manufacturing Accounts has been carried out by my Officers at the Prisons of Carlisle, Gloucester, Hereford, Knutsford, Lancaster, Preston, Shrewsbury, Stafford, and Worcester, with generally satisfactory results. Local Test.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 8.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the OFFICE of the INSPECTOR of REFORMATORIES, and the Expense of the MAINTENANCE of JUVENILE OFFENDERS in REFORMATORY, INDUSTRIAL, and DAY INDUSTRIAL SCHOOLS and under the YOUTHFUL OFFENDERS ACT, in GREAT BRITAIN, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTOR OF REFORMATORIES, &c. :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	9,427 - -	8,884 17 11	542 2 1	—
B.—Travelling - - - - -	1,200 - -	1,051 9 9	148 10 3	—
C.—Legal Proceedings - - - - -	1,100 - -	1,056 11 10	43 8 2	—
D.—Incidental Expenses - - - - -	250 - -	239 9 8	10 10 4	—
ENGLAND :				
E.—Reformatory Schools - - - - -	64,000 - -	62,722 9 2	1,277 10 10	—
F.—Industrial Schools - - - - -	118,000 - -	113,812 19 10	4,187 - 2	—
G.—Industrial Truant Schools - - - - -	6,000 - -	6,216 8 7	—	216 8 7
H.—Day Industrial Schools - - - - -	5,500 - -	5,693 4 -	—	193 4 -
SCOTLAND :				
I.—Reformatory Schools - - - - -	10,750 - -	11,066 2 9	—	316 2 9
K.—Industrial Schools - - - - -	53,000 - -	52,865 9 8	134 10 4	—
L.—Industrial Truant Schools - - - - -	500 - -	636 11 7	—	136 11 7
M.—Day Industrial Schools - - - - -	2,000 - -	2,068 4 -	—	68 4 -
YOUTHFUL OFFENDERS ACT (GREAT BRITAIN) :				
N.—Contributions towards Maintenance -	250 - -	139 2 3	110 17 9	—
GROSS TOTAL - - - £.	271,977 - -	266,453 1 -	6,454 9 11	930 10 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 5,523 19 -	
			Surplus of Appropriations in Aid Realised.	
			£. 1,410 17 1	
			Total Surplus to be Sur-rendered.	
			£. 6,934 16 1	
Deduct,—				
O.—Appropriations in Aid - - - - -	28,000 - -	29,410 17 1		
NET TOTAL - - - £.	243,977 - -	237,042 3 11		

CLASS III.—*continued.*NOTE 8.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—*continued*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The surplus is mainly due to savings on changes in the Staff and a temporary vacancy consequent on the retirement of the Chief Inspector; there were also minor savings on some other items of the Sub-Head.

B.—The change in connection with the retirement of the Chief Inspector had the effect of reducing the the amount of travelling for several months.

C.— }
D.— } Casual variations.

E.—The number of children under detention was over-estimated; a School which had been closed did not re-open as soon as was expected, and the power of discharging on licence was more freely exercised by managers.

F.—The increase in the number of admissions was not so great as had been anticipated; and it was counterbalanced by an increased use of the power of discharging on licence, and by a larger proportion of cases at the lower rate of Government Contribution. Moreover, three schools closed unexpectedly after the estimate was made.

G. }
H. }
I. } —Casual variations.
K. }

L.—The new School filled more rapidly than was expected, and an increase was allowed in its certified maximum number of inmates.

M.—Casual variation.

N.—Approximate estimate only.

O.—At the time of making the estimate there appeared to be reason to anticipate a falling off in the amount of these receipts; but, contrary to expectation, it was found possible to collect about the same sum as in the previous financial year.

The Surplus of 9,792*l.* 0*s.* 1*d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1906, has been surrendered.

Home Office, Whitehall, }
27 November, 1907. }

W. P. Byrne,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

John A. Kempe,
Comptroller and Auditor General.

Examined,
H. J. Bidwell.

CLASS III.—*continued.*

VOTE 8.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head G. H. I.
L. and M.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 6,934*l.* 16*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	271,977	-	-
Expenditure (<i>Gross</i>) - - - - -	266,453	1	-
Net Surplus - - -	£. 5,523	19	-
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	1,410	17	1
Total Amount to be Surrendered - - -	£. 6,934	16	1

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of the Maintenance of CRIMINAL LUNATICS in the BROADMOOR CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries and Wages - - - -	£. 13,282 - -	s. d. 7 3	£. 547 12 9	s. d. - -
B.—Victualling, and Allowances in lieu -	11,239 - -	10 7	799 9 5	- -
C.—Uniform for Attendants and Servants -	632 - -	18 3	—	8 18 3
D.—Clothing for Patients - - - -	1,530 - -	6 1	2 13 11	—
E.—Bedding, House and Table Linen - -	485 - -	6 10	30 13 2	—
F.—Medicines, Surgical Instruments, &c. -	150 - -	10 8	1 9 4	—
G.—Furniture, Kitchen Utensils, Crockery, &c.	710 - -	7 8	1 12 4	—
H.—Fuel, Light, and Water - - - -	2,950 - -	- 6	339 19 6	—
I.—Soap, Scouring and Cleaning Articles -	410 - -	19 4	13 - 8	—
K.—Allowance in lieu of Quarters - -	438 - -	19 -	22 1 -	—
L.—Escort and Conveyance of Patients -	120 - -	17 9	55 2 3	—
M.—Allowances to Patients, and Gratuities on Discharge - - - -	780 - -	2 9	37 17 3	—
N.—New Works and Alterations - - -	975 - -	19 5	4 - 7	—
O.—Ordinary Repairs of Buildings, Roads, Fences, and Drains - - - -	2,200 - -	17 -	3 3 -	—
P.—Incidental Expenses - - - -	420 - -	2 11	33 17 1	—
Q.—Extension, including Purchase of Land, &c.	4,000 - -	4 2	265 15 10	—
GROSS TOTAL - - - £.	40,321 - -	10 2	2,158 8 1	8 18 3
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,149 9 10	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
R.—Appropriations in Aid -	1,200 - -	17 2	£. 101 17 2	
	39,121 - -	13 -	£. 2,251 7 -	
Farm and Garden :—				
Receipts - - £.	2,195 9 2			
Payments - -	2,182 2 9			
Surplus - - £.	13 6 5			
		13 6 5	Surplus of Receipts over Payments on Farm and Garden.	
			£. 13 6 5	
			Total Surplus to be Sur-rendered.	
NET TOTAL - - - £.	39,121 - -	6 7	£. 2,264 13 5	
	Estimated.	Realised.		
Exchequer Extra Receipts - - - -	Nil	£. 50 - -		
Number of Criminal Lunatics estimated for - - - -			765	
Daily Average Number of Criminal Lunatics actually maintained			775	
			in Broadmoor - - - -	
			not in Broadmoor - - - -	
			1	

CLASS III.—*continued.*VOTE 9.—BROADMOOR CRIMINAL LUNATIC ASYLUM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was due to the retirement of some of the higher salaried officers, and to ordinary vacancies and changes in the Staff.

The expenditure includes the sum of 46*l.* 16*s.* 10*d.* paid to a female officer as gratuity on her marriage.

B.—Saving due to a fall in the prices of meat, flour and sugar.

C.—The cost of making uniforms by tradesman outside of the Asylum, which formerly had been classed with journeymen tailors wages, and charged to the Sub-Head for Salaries, was, with the concurrence of the Exchequer and Audit Department, transferred to this Sub-Head, thus showing an excess of 8*l.* 18*s.* 3*d.* instead of a saving of 28*l.* 4*s.* 3*d.* which would otherwise have appeared.

D.—Casual variation.

E.—During the financial year there was less destruction than usual by refractory patients; and there was a failure on the part of a contractor to deliver supplies ordered. Both of these contributed to the saving under this Sub-Head.

F. and G.—Casual variations.

H.—This saving was due (1) to a contract for coal being secured which was somewhat more favourable than was anticipated when the Estimate was prepared; and (2) to the mildness of the weather allowing of considerable economies in the consumption of heating materials.

I.—Provision was made in the Estimate for an expected rise in the prices of soap and other cleaning articles, but the increase though considerable, was not so great as was anticipated.

K.—The number of attendants who became eligible for the allowance was fewer than that for which provision was made.

L.—The expenditure under this Sub-Head is governed by circumstances outside the control of the Asylum, and cannot be accurately estimated.

M.—There was a slight falling off in the value of labour performed by the inmates, thus giving rise to a saving.

N. and O.—Casual variations.

P.—This Sub-Head includes expenditure upon funerals, and the number of deaths proved to be smaller than those allowed for. The remainder of the saving was due to the refund of 25 per cent. of the cost of stamps by H.M. Postmaster-General.

Q.—The expenditure under this Sub-Head was not so great as was anticipated.

R.—The receipts from the sales of old stores, etc., and for the maintenance of patients, were larger than than could be foreseen in compiling the Estimate.

EXCHEQUER EXTRA RECEPTS.—One year's rent of Broadmoor School buildings, to the 31st March 1907, was received from the Berkshire County Council.

EXTRA REMUNERATION.—The Superintendent received from the Home Office Vote the sum of 2*l.* for medical inquiries in capital cases.

The Surplus of 1,922*l.* 17*s.* 11*d.*, shown on the Account of the Vote for "Broadmoor Criminal Lunatic Asylum," for the year ended 31st March 1906, has been surrendered.

A. E. Sayer,

Steward.

R. Brayn,

Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

John A. Kempe,

Comptroller and Auditor General.

Examined,

H. J. Bidwell.

CLASS III.—*continued.*

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

NEW WORKS AND ALTERATIONS.

Expenditure, 1906–1907.

Description of Works.	Amount Voted.	Amount Expended.
	£. s. d.	£. s. d.
Pointing Walls and Chimneys (Entrance of Male Asylum)	400 - -	395 17 3
Additions to Laundry - - - - -	525 - -	498 12 2
Pointing and Repairing Smoke Shaft at Kitchen (Female Asylum) - - - - -	50 - -	27 9 4
Raising Smoke Shaft, Laundry* - - - - -	- - -	49 - 8
£.	975 - -	970 19 5

* Treasury Letter 19,558/06 12th November, 1906.

A. E. Sayer,
Steward.R. Brayn,
Accounting Officer.

VOTE 9.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Head C. Excess.
2. The accuracy of the Farm and Garden Statements forwarded to my Department has been tested, as far as possible, by the aid of documents furnished with the Monthly Cash Accounts. Farm and Garden.
3. The Amount to be Surrendered is, as shown by the Account, 2,264*l.* 13*s.* 5*d.* Surplus

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	40,321	-	-
Expenditure (<i>Gross</i>) - - - - -	38,171	10	2
Net Surplus -	£. 2,149	9	10

Add,—

Appropriations in Aid realised in excess of the Estimate-	101	17	2
Surplus on Farm and Garden - - - - -	13	6	5
Total Amount to be Surrendered -	£. 2,264	13	5

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 10.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the LORD ADVOCATE'S DEPARTMENT and other LAW CHARGES, and the Salaries and Expenses of the COURTS OF LAW AND JUSTICE IN SCOTLAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LAW CHARGES.				
A.—Salaries, Lord Advocate's Department -	15,125 - -	15,102 19 2	22 - 10	—
B.—Incidental Expenses, Lord Advocate's Department - - - - -	400 - -	467 8 7	—	£7 8 7
C.—Criminal Prosecutions under the authority of the Lord Advocate - - - - -	500 - -	683 1 8	—	183 1 8
D.—Sheriffs' Accounts, &c. - - - - -	15,700 - -	14,869 11 6	830 8 6	—
E.—Procurators Fiscal, and Criminal Officers', Salaries - - - - -	29,065 - -	29,351 5 4	—	286 5 4
F.—Expenses of Agents attending to the Interests of the Crown - - - - -	50 - -	5 10 -	44 10 -	—
G.—Law Agents in Scotland for Sundry Departments - - - - -	3,000 - -	2,777 7 5	222 12 7	—
H.—Parliamentary Business relating to Scotland - - - - -	350 - -	144 12 6	205 7 6	—
TOTAL for LAW CHARGES - - £.	64,190 - -	63,401 16 2	1,324 19 5	536 15 7
COURTS OF LAW AND JUSTICE.				
I.—Salaries (Court of Session) - - - - -	20,489 - -	20,399 15 2	89 4 10	—
K.—Salaries (Court of Justiciary) - - - - -	1,871 - -	1,865 13 1	5 6 11	—
L.—Circuit Expenses - - - - -	160 - -	213 2 6	—	53 2 6
M.—Salaries (Accountant of Court) - - - - -	4,308 - -	4,165 14 7	142 5 5	—
N.—Travelling and Incidental Expenses - - - - -	300 - -	246 2 2	53 17 10	—
SHERIFF COURTS.				
O.—Salaries - - - - -	36,073 - -	35,584 1 9	488 18 3	—
P.—Incidental Expenses - - - - -	650 - -	618 8 9	31 11 3	—
Q.—Compensations - - - - -	7 - -	12 16 11	—	5 16 11
R.—Election Petitions - - - - -	50 - -	—	50 - -	—
S.—Signet Office - - - - -	650 - -	650 - -	—	—
T.—Clerk to Admission of Notaries - - - - -	80 - -	80 - -	—	—
TOTAL for COURTS OF LAW AND JUSTICE - - £.	64,638 - -	63,835 14 11	861 4 6	53 19 5
GROSS TOTAL - - £.	128,828 - -	127,237 11 1	2,186 3 11	595 15 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 1,590 8 11	
			Surplus of Appropriations in Aid Realised.	
			£. 1,469 18 5	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>	Total Surplus to be Surrendered.	
U.—Appropriations in Aid - - - - -	48,000 - -	49,469 18 5		
NET TOTAL - - £.	80,828 - -	77,767 12 8	£. 3,060 7 4	

CLASS III.—*continued.*VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving was owing to vacancies for short periods in the Lord Advocate's Department, and also on the allowance for copying in the Crown Office.

B.—Excess caused by additional payments to the Lord Advocate's Legal Secretary and Clerk, for subsistence in London, owing to the Autumn Session of Parliament.

C.—Excess owing to the exceptionally heavy payments for witnesses in two important criminal trials viz., the Cumnock Poisoning Case, and the Elliot Railway Accident.

D.—The expenditure under this Sub-Head depends on the nature and extent of serious crime in the Country, and it is difficult to make a close estimate.

E.—The Excess is caused by payments of salaries of deceased Procurators Fiscal, applicable to the preceeding year amounting to - - - - - £243 19 5
and increases to the salaries of the Procurators Fiscal of Inverness 30l.
and Selkirk 12l. 5s. 11d. - - - - - £ 42 5 11
£286 5 4

F.—The claims against this Sub-Head vary considerably and cannot be closely estimated.

G.—The nature of the claims on this Sub-Head renders it difficult to frame an accurate estimate. The payments and the sums recovered in connection with the legal business of the various Departments were as under:—

	PAYMENTS.	SUMS RECOVERED.	NET CHARGE AGAINST THE VOTE.
	£ s. d.	£ s. d.	£
War Office - - - - -	888 8 9	26 - 6	862 8 3
Office of H.M. Woods, &c. - - - - -	283 13 1	99 - 6	184 12 7
The Treasury - - - - -	215 5 1	2 6 3	212 18 10
Board of Trade - - - - -	334 10 8	62 12 6	271 18 2
Board of Works - - - - -	1,017 1 8	36 16 10	980 4 10
Secretary for Scotland - - - - -	7 15 5	—	7 15 5
Fishery Board, Scotland - - - - -	34 1 8	6 3 10	27 17 10
Prison Commissioners, Scotland - - - - -	160 19 -	—	160 19 -
Accountant of Court, Scotland - - - - -	8 4 9	10 19 10*	—
King's and Lord Treasurer's Remembrancer - - - - -	26 12 -	—	26 12 -
Lunacy Commission, Scotland - - - - -	10 - 6	2 2 -	7 18 6
Local Government Board, Scotland - - - - -	88 17 4	52 - 3	36 17 1
	£3,075 9 11	£298 2 6	2,780 2 6
		* Deduct excess of receipts over payments - - £.	2 15 1
		£.	2,777 7 5

H.—The payments for assistance in the preparation of Bills amounted to only 42l., the balance of the expenditure being outlay in connection with the preparation of Parliamentary Returns.

I.—There was a saving on the allowance for copying in the Extractor's Office amounting to 112l. 16s. 4d. There were other savings in various offices through vacancies caused by death or resignation etc., but these were more than counterbalanced by payments of arrears of salaries applicable to the previous year, and by an increase of salary to the Assistant Extractor, etc.

K.—Saving on the allowance for extra clerical assistance in the Justiciary Office.

L.—The duration of the Circuits was longer than expected.

M.—Saving on the allowance for extra clerical assistance, and owing to the suspension of a Clerk for two months without pay.

N.—The amount of travelling was not so great as anticipated when the Estimate was prepared.

O.—Saving on the allowance for temporary Sheriff Substitutes, which was only required to a small extent during the year, and owing to a reduction of the salary of the Depute Commissary Clerk of Edinburgh.

P.—Casual saving.

Q.—Excess owing to payment of compensation due to a deceased Commissary Clerk applicable to a prior year.

CLASS III.—*continued.*VOTE 10.—LAW CHARGES AND COURTS OF LAW, SCOTLAND—*continued.*

R.—There were no claims against this Sub-Head during the year.

U.—Appropriations in Aid. The actual receipts compared with the Estimates were as follows, viz. :—

	ESTIMATE.	RECEIPTS.	INCREASE.	DECREASE.
	£.	£. s. d.	£. s. d.	£. s. d.
Sheriff Clerks' Fees - - - -	22,000	21,408 - 9	—	591 19 3
Do. For Commissary Business - -	15,500	16,296 2 6	796 2 6	—
Commissary Clerk, Edinburgh—Fees - -	4,500	4,707 - 6	207 - 6	—
Sheriff Clerk of Chancery—Fees - -	500	458 1 -	—	41 19 -
*Fines and Forfeitures - - - -	5,500	6,600 13 8	1,100 13 8	—
£.	48,000	49,469 18 5	2,103 16 8	633 18 3
<i>Deduct</i> Decrease - - £.			633 18 3	
Net Increase - £.			1,469 18 5	

EXTRA REMUNERATION.

The Procurators Fiscal throughout Scotland received extra remuneration during the year 1906-07 for business connected with the duties of their office, as will be found in the Estimates for 1908-09 opposite their respective Salaries, amounting in all to 2,445*l.* 9*s.* 10*d.*

The Assistant Extractor of the Court of Session received from this Vote a gratuity of 100*l.* for acting during the absence of the Principal Extractor on sick leave.

The Surplus of 4,921*l.* 14*s.* 4*d.* shown on the Account of the Vote "Law Charges and Courts of Law, Scotland," for the year ended 31 March 1906, has been surrendered.

P. Persse Sealy,
Clerk in Charge of Accounts.

Exchequer, Edinburgh,
30 September 1907.

Kenneth Muckenzie,
King's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

John A. Kempe,
Comptroller and Auditor General.

Examined,
H. J. Bidwell.

* Fines for offences against the Herring Fishery Acts and the Acts relating to Motor Cars were exceptionally heavy.

CLASS III.—*continued.*

VOTE 10.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads Excess, B, C, E, L and Q.

2. A local Test Examination was carried out by an Officer of my Department at Local Test, Arbroath, Banff, Dundee, Edinburgh, Elgin, Forfar, Inverness, Kirkealdy, Perth and Stonehaven. This Test was applied to the Expenditure under Sub-Head D, Sheriffs' Accounts, &c., and to the Receipts from Fees, Fines, &c., which are brought to account under Sub-Head U, Appropriations in Aid. The results were generally satisfactory.

3. The Amount to be Surrendered is, as shown by the Account, 3,060*l.* 7*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	128,828	-	-
Expenditure (<i>Gross</i>) - - - - -	127,237	11	1

Net Surplus - - - £. 1,590 8 11

Add,—

Appropriations in Aid realised in excess of Estimate - - 1,469 18 5

Total Amount to be Surrendered - - - £. 3,060 7 4

EXTRA RECEIPTS, payable to EXCHEQUER.

4. It appears, from a statement furnished to me by the Inland Revenue that a sum Fee Stamps of 14,767*l.* 4*s.* -*d.* was received by that Department during the year, for Fee, &c., Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 11.

REGISTER HOUSE, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Offices in His Majesty's GENERAL REGISTER HOUSE, EDINBURGH, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	41,040 - -	39,833 19 3	1,206 - 9	—
B.—Police and Incidental Expenses - - -	705 - -	809 7 9	—	104 7 9
C.—Publication of Historical Records - -	1,000 - -	1,000 - -	—	—
	£. 42,745 - -	41,643 7 -	1,206 - 9	104 7 9
		Deduct Deficit - - - -	104 7 9	
		Net Surplus to be Surrendered - - £	1,101 13 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A vacancy, consequent on the death of the Keeper of the Register of Sasines, the resignation of the Curator of the Historical Department, and the appointment of his successor at the minimum salary, and short periods of vacancies in Clerkships accounted for a saving to the extent of	- - -	£592
Saving on the allowance for Copying in the Sasines Office	- - -	722
" " " " Record Office	- - -	107
		1,421
Less excess on allowance for Copying in Deeds Office	- - -	215
		Net Saving - - - - £1,206

B.—This excess was caused by the employment, with Treasury sanction, of two night watchmen, for which no provision had been made in the Estimate.

The Surplus of 793*l.* 13*s.* 1*d.* shown on the Account of the Vote "Register House, Edinburgh," for the year ended 31 March 1906, has been surrendered.

P. Persse Sealy,
Clerk in Charge of Accounts.

Exchequer, Edinburgh,
30th September 1907.

Kenneth Mackenzie,
King's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 11.

REGISTER HOUSE, EDINBURGH.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Head B.

Excess.
2. The Net Surplus to be Surrendered is, as shown by the Account, 1,101*l.* 13*s.*

Surplus

	£.	s.	d.
Grant - - - - -	42,745	-	-
Expenditure - - - - -	41,643	7	-
Net Surplus - - -	£. 1,101	13	-

EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue, it appears that Fee Stamps 51,299*l.* 7*s.* 7*d.* was received in that Department during the year for Fee, &c., Stamps in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 12.

CROFTERS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the Establishment of the CROFTERS COMMISSION, in the Year ended 31st March 1907 showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries { <i>Original</i> - - £3,735 } { <i>Supplementary</i> - £140 }	3,875 - -	3,927 11 -	- - -	52 11 -
B.—Travelling - - - - -	600 - -	529 6 -	70 14 -	-
C.—Incidental Expenses - - -	80 - -	79 10 10	- 9 2	-
D.—Remuneration to Sheriff Clerks - -	30 - -	33 7 9	-	3 7 9
<i>Original</i> - - - - £4,445 } <i>Supplementary</i> - - - £140 } £.	4,585 - -	4,569 15 7	71 3 2	55 18 9
= Deduct Deficit -			55 18 9	-
Net Surplus to be Surrendered - - - £.			15 4 5	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was owing to the fact that in framing the Supplementary Estimate, the probable amount of savings on other Subheads was taken into consideration, and the Supplementary Estimate was limited to a sum sufficient to avoid an excess on the Vote as a whole.

B.—Saving owing to the illness of the Chairman, who for the greater portion of the year was unable to travel with the Commission.

C. and D.—Casual variations.

The Surplus of 262*l.* -*s.* 7*d.*, shown on the Account of the Vote "Crofters Commission," for the year ended 31st March 1906, has been surrendered.

P. Persse Sealy,
Clerk in Charge of Accounts.

Exchequer, Edinburgh,
30 September 1907.

Kenneth Mackenzie,
King's and Lord Treasurer's Remembrancer
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued*.

VOTE 12.

CROFTERS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimates has taken place under Subheads A and D. Excess.
 2. The Net Surplus to be Surrendered is, as shown by the Account, 15*l.* 4*s.* 5*d.* Surplus.

	£.	s.	d.
Grant - - - - -	4,585	-	-
Expenditure - - - - -	4,569	15	7
Net Surplus - - -	£. 15	4	5

EXTRA RECEIPTS, payable to EXCHEQUER.

3. From a statement furnished to me by the Inland Revenue, it appears that Fee Stamps 45*l.* 2*s.* 6*d.* was received in that Department during the year for Fee, &c., Stamps in connection with this Vote.

John A. Kempe,
 Comptroller and Auditor General.

CLASS III.—*continued.*

Vote 13.

PRISONS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the PRISON COMMISSIONERS for SCOTLAND, and of the Prisons under their control, including the Maintenance of Criminal Lunatics and Inmates of the State Inebriate Reformatory and the Preparation of Judicial Statistics, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
PRISON COMMISSIONERS' OFFICE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,880 - -	5,845 15 4	34 4 8	—
B.—Travelling Expenses - - - - -	500 - -	497 13 1	2 6 11	—
C.—Incidental Expenses - - - - -	150 - -	111 11 10	38 8 2	—
PRISONS, &c.				
D.—Pay and Allowances of Officers (including Uniform) - - - - -	41,930 - -	41,109 7 7	820 12 5	—
E.—Victualling - - - - -	13,550 - -	13,261 2 1	288 17 11	—
F.—Clothing, Bedding, Furniture, &c. - - -	3,850 - -	3,345 16 6	504 3 6	—
G.—Medicines, Surgical Instruments, &c. -	500 - -	469 6 7	30 13 5	—
H.—Gratuities to Prisoners - - - - -	1,360 - -	1,326 - 1	33 19 11	—
I.—Fuel, Light, Water, Cleaning Articles, &c.	5,600 - -	5,180 17 5	419 2 7	—
J.—Rents and Feu Duties - - - - -	660 - -	638 13 7	21 6 5	—
K.—Escort and Conveyance - - - - -	10,500 - -	10,380 19 4	119 - 8	—
L.—New Buildings and Alterations - - -	2,250 - -	1,377 10 11	872 9 1	—
M.—Ordinary Repairs of Buildings - - -	2,100 - -	1,990 2 4	109 17 8	—
N.—Maintenance of Insane Prisoners Boarded out - - - - -	90 - -	62 19 4	27 - 8	—
O.—Incidental Expenses - - - - -	940 - -	732 14 5	207 5 7	—
P.—Contributions to Discharged Prisoners' Aid Societies - - - - -	800 - -	748 14 9	51 5 3	—
Q.—Maintenance of Prisoners in Police Cells	1,000 - -	1,001 3 6	—	1 3 6
R.—Purchase and Adaptation of Property -	3,000 - -	5,606 15 3	—	2,606 15 3
GROSS TOTAL - - - £.	94,660 - -	93,687 3 11	3,580 14 10	2,607 18 9
			Net Surplus of Gross Estimate over Expenditure— £. 972 16 1	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised— £. 1,487 17 2	
Deduct,— S.—Appropriations in Aid - - - - -	5,060 - -	6,547 17 2	Total Surplus to be Surrendered— £. 2,460 13 3	
NET TOTAL - - - £.	89,600 - -	87,139 6 9		

CLASS III.—*continued.*NOTE 13.—PRISONS, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving partly on allowance for temporary Draughtsman, and also on the salary of an Abstractor who resigned early in the year, and whose place was temporarily filled for some months by a Boy Clerk.

B., E., G., H., J., K., M., N., and P.—Estimated as carefully as possible.

C.—Saving principally due to repayment in financial year 1907–8, by Postmaster General, of 25 per cent. on value of postage stamps purchased for use in the Commissioners' Office during 1906–7. Otherwise estimated as carefully as possible.

D.—Saving due to over-estimate for Officers' uniforms, and to incomplete occupation of authorised Officers. Marriage Gratuities amounting to 88*l.* 9*s.* 8*d.* were paid during the year to Female Officers.

F.—Saving due to economies on scale allowances and the utilisation of redundant stores where possible.

I.—Saving partly due to reductions in price of gas and partly to economies in the use of coal and water.

L.—A detailed statement is appended.

O.—Saving partly due to repayment in financial year 1907–8, by Postmaster General, of 25 per cent. on value of postage stamps purchased for use in Prisons during 1906–7. Remainder of saving on sum estimated for transfer of Officers.

Q.—Estimated as carefully as possible. Treasury Letter 15th June 1907, No. 10990/07 (S.O. No. 17000 D/19.)

R.—Excess authorised by Treasury letters of 13th March and 21st May 1907, Nos. 4559 and 9232/07 (S.O. Nos. 18362/8 and 12.)

	Particulars.	Sum Estimated.			Sum Realised.			Excess.			Remarks.
		£.	s.	d.	£.	s.	d.	£.	s.	d.	
S.	Net Proceeds of Prison Labour - - - - -	4,810	-	-	6,204	12	1	1,394	12	1	Excess due to improved returns received for prisoners' labour.
	Miscellaneous Receipts (Rents, &c.) - - - - -	250	-	-	343	5	1	93	5	1	Excess due partly to unclaimed prisoners' private cash credited to this head : otherwise estimated as carefully as possible.

The Excess of Manufactory Receipts over Expenditure (6,204*l.* 12*s.* 1*d.*) is accounted for as follows:—

	£.	s.	d.
Net profit, as per Manufacturing Statement, 1906–7	-	-	-
	6,489	13	10
<i>Deduct,—</i>			
	£.	s.	d.
Increase in Total of Stock and Debts due to Manufactory	-	-	144 19 7
Decrease in Debts due by Manufactory	-	-	140 2 2
		285	1 9
	£.	6,204	12 1

Note of extra remuneration exceeding 25*l.* per annum in the aggregate, paid from Public Funds during the year 1906–7, to Officers whose salaries were provided for in the Estimate for Prisons, Scotland, 1906–7, or other remuneration received by them for Services rendered in an official capacity.

Name.	Office.	Salary for 1906–7.			Extra Remuneration.	Services for which Extra Remuneration received.	Source from which Extra Remuneration is provided.
		£.	s.	d.			
Sir Thomas R. Fraser, M.D., L.L.D.	Visiting Physician and Medical Adviser	100	-	-	100	-	Grant-in-Aid of Scottish Universities.
John Campbell *	Governor, Edinburgh Prison	650	-	-	245	-	Military - - - Army Funds.
F. H. G. Playfair	Deputy Governor, Barlinnie Prison	189	-	-	200	-	ditto - - - ditto.
Robert Inglis Forbes †	Governor, Perth Prison	240	-	-	200	-	ditto - - - ditto.
Simon A. Dodd	Governor, Peterhead Prison	580	-	-	202 12 7	ditto - - -	ditto.
William Weir	Warder, Peterhead Prison	75	-	-	34 4 10	ditto - - -	ditto.
Thomas McClure	Sergeant, Prison Guard	75	-	-	36 10	ditto - - -	ditto.

* This Officer retired from the Prison Service on 15th March 1907.

† Now Governor of Dundee Prison.

CLASS III.—*continued.*VOTE 13.—PRISONS, SCOTLAND—*continued.*

The Surplus of 2,624*l.* 15*s.* 2*d.*, shown on the Account of the Vote "Prisons, Scotland," for the year ended 31st March 1906, has been surrendered.

A. B. McHardy,
Accounting Officer

H. E. Hicks.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

NEW BUILDINGS AND ALTERATIONS, 1906–1907.

NAMES OF PRISONS.	AMOUNT VOTED.	EXPENDITURE.	CAUSE OF VARIATION BETWEEN GRANT AND EXPENDITURE.
	£.	£. s. d.	
Barlinnie Prison, Glasgow	500	407 16 1	Variation in Prison labour available.
Peterhead Prison	200	29 2 9	Prison labour not available.
Inverness Prison	200	92 6 4	do. do.
Greenock Prison	500	1 17 6	Late date of purchase of site prevented progress.
Enlargement of windows, Duke Street and other Prisons	250	213 6 5	Saving by Prison labour.
Extension of Worksheds	250	*295 18 1	More work found necessary than was anticipated.
Minor alterations	350	337 3 9	—
	£. 2,250	1,377 10 11	

Excess authorised by Treasury Letter 13th June 1907, No. 10990/07. (S.O. No. 17000 D/19).

A. B. McHardy.

VOTE 13.—PRISONS, SCOTLAND—continued.

MANUFACTORY.

ABSTRACT STATEMENT of the Accounts for the Year ended 31st March 1907.

Farm and Gardening.		Other Industries.			
£.	s. d.	£.	s. d.	£.	s. d.
To Stores, Book Debts, &c., on 1st April 1906 -					
377	19 6	*5,697	- 2		
Less due on open Accounts - - -					
106	4 9	1,990	- 10		
271	14 9	3,706	19 4		
Payment for Supplies received, viz. :-					
29	5 8	423	19 10		
Paid at Prisons - - -					
315	5 5	8,483	6 6		
Paid by Commissioners - - -					
344	11 1	8,907	6 4		
Amount transferred during 1906-7 for Stores received from Prison Department, viz. :-					
5	2 7	205	12 10		
From Prisons - - -					
109	12 10	1,780	12 2		
Sundry Creditors, viz. :-					
Contractors - - -					
2	18 10	62	19 7		
Prisons - - -					
112	11 8	1,843	11 9		
Net Profit - - -					
148	11 -	6,341	2 10		
To Stores, Book Debts, &c., on 31st March 1907 :-					
Stores, &c., viz. :-					
Materials - - -					
156	5 7	1,924	1 8		
Manufactured Goods - - -					
1	17 9	1,024	10 5		
Tools and Implements - - -					
49	8 6	692	4 2		
Book DEETS, viz. :-					
Private Customers (Good) - - -					
Private Customers (Doubtful) - - -					
Prisons - - -					
Other Public Departments - - -					
419	3 9	5,800	15 6		
By Receipts, viz. :-					
Received at Prisons - - -					
282	16 6	9,122	12 4		
Received by Commissioners - - -					
-	- -	9	12 6		
282	16 6	9,132	4 10		
Amount transferred during 1906-1907 for Stores issued to Prison Department, viz. :-					
D.—Pay and Allowances of Officers (including Uniform) - - -					
176	15 3	2,181	11 9		
E.—Victualling - - -					
-	- -	2,752	13 -		
F.—Clothing, Bedding, Furniture - - -					
-	- -	3	1 -		
G.—Medicines, Surgical Instruments, &c. - - -					
-	- -	8	19 9		
I.—Fuel, Light, Water, Cleaning Articles, &c. - - -					
-	- -	-	- -		
L.—New Buildings and Alterations - - -					
-	- -	1	4 1		
M.—Ordinary Repairs of Buildings - - -					
-	10 10	1	18 10		
O.—Incidental Expenses - - -					
3	4 9	207	10 8		
180	10 10	6,071	12 9		
Stores, Book Debts, &c., on 31st March 1907 :-					
Stores, &c., viz. :-					
Materials - - -					
156	5 7	1,924	1 8		
Manufactured Goods - - -					
1	17 9	1,024	10 5		
Tools and Implements - - -					
49	8 6	692	4 2		
Book DEETS, viz. :-					
Private Customers (Good) - - -					
Private Customers (Doubtful) - - -					
Prisons - - -					
Other Public Departments - - -					
419	3 9	5,800	15 6		
By Receipts, viz. :-					
Received at Prisons - - -					
282	16 6	9,122	12 4		
Received by Commissioners - - -					
-	- -	9	12 6		
282	16 6	9,132	4 10		
Amount transferred during 1906-1907 for Stores issued to Prison Department, viz. :-					
D.—Pay and Allowances of Officers (including Uniform) - - -					
176	15 3	2,181	11 9		
E.—Victualling - - -					
-	- -	2,752	13 -		
F.—Clothing, Bedding, Furniture - - -					
-	- -	3	1 -		
G.—Medicines, Surgical Instruments, &c. - - -					
-	- -	8	19 9		
I.—Fuel, Light, Water, Cleaning Articles, &c. - - -					
-	- -	-	- -		
L.—New Buildings and Alterations - - -					
-	- -	1	4 1		
M.—Ordinary Repairs of Buildings - - -					
-	10 10	1	18 10		
O.—Incidental Expenses - - -					
3	4 9	207	10 8		
180	10 10	6,071	12 9		
Stores, Book Debts, &c., on 31st March 1907 :-					
Stores, &c., viz. :-					
Materials - - -					
156	5 7	1,924	1 8		
Manufactured Goods - - -					
1	17 9	1,024	10 5		
Tools and Implements - - -					
49	8 6	692	4 2		

* 1*l.* 11*s.* 11*d.* more than the sum reported at 31st March 1906, on account of an error in the description and valuation of a quantity of 34 Mailbag Canvas, returned as 24,

A. B. McHardy,
Accounting Officer,

CLASS III.—*continued.*

VOTE 13.

PRISONS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads Q. and R.
- Sub-Head R. 2. The excess upon Sub-Head R. was due to the purchase of the Site for a new Prison at Greenock being more costly than was anticipated when the Estimate was framed.
- Surplus. 3. The Amount to be Surrendered is, as shewn by the Account, 2,460*l.* 13*s.* 3*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	94,660	-	-
Expenditure (<i>Gross</i>) - - - - -	93,687	3	11
Net Surplus - - - - -	£. 972	16	1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	£. 1,487	17	2
Total Amount to be Surrendered - - - - -	£. 2,460	13	3

STORE, MANUFACTURING AND FARM ACCOUNTS.

- Local Test. 4. The Statement of the Manufacturing and Farm Accounts appended to the Appropriation Account has been examined in my Department, and a Local Test Examination of the Store and Manufacturing Accounts has also been made by my Officers at the Prisons of Ayr, Barlinnie, Dumfries, Glasgow and Greenock; the Farm Accounts at Barlinnie and Dumfries being subjected to a similar test. The results of the examination were satisfactory.

John A. Kempe.
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 14.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES in IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers - - - - -	7,000 - -	7,000 - -	—	—
B.—Crown Solicitors - - - - -	17,457 - -	17,485 10 3	—	28 10 3
C.—Sessional Crown Solicitors - - - - -	1,400 - -	1,408 3 1	—	8 3 1
D.—Prosecutors, &c. - - - - -	13,000 - -	14,193 15 9	—	1,193 15 9
E.—Fees to Law Officers - - - - -	1,000 - -	1,114 1 -	—	114 1 -
F.—Fees to Counsel - - - - -	7,000 - -	6,541 10 -	458 10 -	—
G.—General Law Expenses - - - - -	4,885 - -	3,896 16 9	988 3 3	—
H.—Defence of Public Officials - - - - -	400 - -	367 15 6	32 4 6	—
I.—Assize Expenses - - - - -	11,000 - -	10,264 12 7	735 7 5	—
GROSS TOTAL - - - £.	63,142 - -	62,272 4 11	2,214 5 2	1,344 10 1
			Net Surplus of Gross Estimate over Expenditure	
			£. 869 15 1	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>				
J.—Appropriations in Aid - - - - -	490 - -	567 12 -	£. 77 12 -	—
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	62,652 - -	61,704 12 11	£. 947 7 1	—

CLASS III.—*continued.*VOTE 14.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The expenditure of the Chief Crown Solicitor and the Treasury Solicitor upon office expenses was slightly in excess of their allowanees.

C.—The present sessional Crown Solicitor for the County Tyrone was appointed on the 2nd December 1905; but no salary was paid him until the 2nd April 1906, and the salary list for the quarter ended 31st March 1906, included payment to him for the period from 2nd to 31st December 1905, which was not provided for in the Estimate.

D and E.—The expenditure under each of these Sub-Heads exceeded the amount anticipated.

F G H and I.—The expenditure under each of these Sub-Heads was less than the amount anticipated.

J.—The amount of costs and fees recovered by the Chief Crown Solicitor, etc., exceeded the Estimate by 147l. 12s. -d., while the receipts in respect of fees formerly payable to the Law Officers were less by 70l. than the amount estimated, leaving a net surplus of 77l. 12s. -d.

The expenditure out of the Vote for Law Charges, etc., Ireland, in the financial year ended 31st March 1907, on behalf of other Departments and in defence of public officials was as under:

Department.	Sub-Head B. Crown Solicitors.	Sub-Head E. Fees to Law Officers.	Sub-Head F. Fees to Counsel.	Sub-Head G. General Law Expenses.	Sub-Head H. Defence of Public Officials.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Treasury - - - - -	- 9 6	182 14 -	109 4 -	28 13 -	- - -	321 - 6
Board of Works - - - - -	- 4 9	- - -	198 9 -	365 2 11	- - -	563 16 8
Admiralty and Coast Guard - - -	- - -	- - -	2 2 -	8 17 4	- - -	10 19 4
War Department - - - - -	1 15 5	182 14 -	136 10 -	152 10 -	- - -	491 7 11
Department of Agriculture - - -	5 14 10	13 13 -	74 11 -	88 3 11	- - -	182 2 9
Constabulary Department - - -	1 15 6	- - -	19 19 -	14 2 -	188 13 4	224 9 10
Dublin Metropolitan Police - - -	- - -	- - -	97 13 -	- 12 7	- - -	98 5 7
General Prisons Board - - - - -	1 16 -	- - -	4 4 -	4 10 -	- - -	10 10 -
Privy Council Department - - -	- - -	- - -	13 13 -	- - -	- - -	13 13 -
Home Office (Inspectors of Factories)	- 3 -	8 8 -	7 7 -	25 5 10	- - -	41 3 10
Magistrates - - - - -	- - -	- - -	- - -	- - -	179 2 2	179 2 2

The above do not include charges for salaries.

EXTRA REMUNERATION.

The undermentioned fees, in addition to salaries (Sub-Head A.), have been paid during the year ended 31st March 1907, to the Law Officers of the Crown, as shewn hereunder, out of Sub-Head E. of the Vote, and by other Departments, etc., in respect of contentious business:—

	Right Hon. R. R. Cherry, K.C., M.P., Attorney General.	Redmond J. Barry, K.C., M.P., Solicitor General.
	£. s. d.	£. s. d.
Sub-Head E., Law Charges Vote - - - - -	429 9 -	684 12 -
Escheated Estates Fund - - - - -	15 15 -	- - -
Board of Trade - - - - -	15 15 -	5 5 -
Total - - - - -	460 19 -	689 17 -

The undernamed Crown Solicitors received payments, in addition to salaries (Sub-Head B.) from the Law Charges Vote and from other Departments, as shewn hereunder:—

Name.	County.	Vote or Department.	Amount.
			£. s. d.
J. Kilkelly - - -	Armagh - -	Sub-Head G. of this Vote - - - - -	27 6 -
R. Lonsdale - - -	Leitrim - -	Board of Works - - - - -	51 1 -
Ditto - - -	- ditto - -	Valuation Office - - - - -	2 5 1
C. Morphy - - -	Kerry - -	Sub-Head G. of this Vote - - - - -	5 15 -
Ditto - - -	- ditto - -	Sub-Head H. of this Vote - - - - -	1 11 9
Ditto - - -	- ditto - -	Valuation Office - - - - -	31 3 5
H. R. Tweedy - - -	Waterford -	Sub-Head G. of this Vote - - - - -	38 11 10
Ditto - - -	- ditto - -	Valuation Office - - - - -	2 2 -

CLASS III.—*continued.*

VOTE 14.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

Mr. G. K. Sherlock, Sessional Crown Solicitor for the West Riding of the County Cork, received the undermentioned sums in addition to salary (Sub-Head C.) :—

	£.	s.	d.
Sub-Head G. of this Vote - - - - -	42	2	5
Department of Agriculture, &c. - - - - -	8	8	-
Board of Works - - - - -	15	4	7
Land Commission - - - - -	15	3	-
Valuation Office - - - - -	3	18	-
Home Office (Factory Department) - - - - -	3	14	8

The Surplus of 1,191*l.* 8*s.* 8*d.*, shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March, 1906, has been surrendered.

F. J. Cullinan,
Clerk in Charge of the Account.

Dublin Castle, }
30 November 1907. }

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B, C, *Excess*, D, and E.

2. Sub-Head D., Prosecutors, &c.—As it appeared to me that the description of Sub-Sub-Head D, Head D, which has hitherto been given in Part III. of the Estimate did not clearly explain that the Grant under this Sub-Head is largely a Grant in relief of expenses for which local authorities are liable by Statute, I suggested that some alteration should be made in the description in Part III., and have been informed that a change will be made in the wording of the Estimate for the year 1908–9.

3. The Amount to be Surrendered is, as shown by the Account, 947*l.* 7*s.* 1*d.* Surplus

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	63,142	-	-
Expenditure (<i>Gross</i>) - - - - -	62,272	4	11
Net Surplus - - -	£. 869	15	1

Add,—

Appropriations in Aid realised in excess of the Estimate 77 12 -

Total Amount to be Surrendered - - - £. 947 7 1

EXTRA RECEIPTS, payable to EXCHEQUER.

5. A sum of 1,548*l.* 10*s.* 6*d.* has been paid to the Exchequer, in repayment of the Management expenses of this Department in connection with the Administration of the Local Loans of Local Fund, partly out of the income of that Fund, and partly out of the receipts realised by the Public Works Loan Commissioners in excess of the amount appropriated in aid of their Vote. This sum of 1,548*l.* 10*s.* 6*d.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.* to which reference is made in paragraph 2 of my Report on Class II. Vote 21.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 15.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE, and of certain other LEGAL DEPARTMENTS IN IRELAND, as are not charged on the Consolidated Fund, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SUPREME COURT OF JUDICATURE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	81,378 - -	79,333 8 4	2,044 11 8	—
B.—Scrivenery - - - - -	7,500 - -	6,778 6 5	721 13 7	—
C.—Incidental Expenses - - - - -	400 - -	413 12 -	—	13 12 -
D.—Compensation to District Probate Registrars - - - - -	493 - -	493 - -	—	—
E.—Bankruptcy (King's Bench Division), Cost of Official Assignees - - - - -	150 - -	217 10 6	—	67 10 6
TOTAL for SUPREME COURT - - £.	89,921 - -	87,235 17 3	2,766 5 3	81 2 6
REGISTRY OF DEEDS.				
F.—Salaries - - - - -	12,940 - -	13,140 7 9	—	200 7 9
G.—Incidental Expenses - - - - -	25 - -	7 18 11	17 1 1	—
H.—Transcription of Memorials - - - - -	2,200 - -	1,955 18 6	244 1 6	—
TOTAL for REGISTRY OF DEEDS - £.	15,165 - -	15,104 5 2	261 2 7	200 7 9
GROSS TOTAL - - £.	105,086 - -	102,340 2 5	3,027 7 10	281 10 3
			Net Surplus of Gross Estimate over Expenditure— £. 2,745 17 7	
			Deficiency of Appropriations in Aid Realised. £. 489 19 11	
			Net Surplus to be Surrendered.	
<i>Deduct,—</i> I.—Appropriations in Aid - - - - -	Estimated. 2,500 - -	Realised. 2,010 - 1		
NET TOTAL - - £.	102,586 - -	100,330 2 4	£. 2,255 17 8	

CLASS III.—*continued.*VOTE 15.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving.—Due to changes in the Staff through death and retirement, new appointments being made at initial salaries. On the other hand certain payments to two Acting Registrars on Circuit, estimated for in 1905-6 were included in the expenditure of the year.

B.—Expenditure under this Sub-Head, depending as it does, to a great extent, on the volume of business done in the Courts, cannot be closely estimated. There was a decrease of about 240*l.* upon the previous year's expenditure.

C.—Slight Excess.—From the nature of the case the Incidentals cannot be closely estimated.

E.—Excess.—Cannot be closely estimated.

F.—Excess.—Due to an increase of 200*l.* per year from 1st April 1906 in the salary of the Registrar of Deeds.

G, H.—Approximate Estimates.

I.—The Deficiency was mainly caused by the diminished number of estates sold in the Land Judge's Court.

APPROPRIATIONS IN AID, 1906-7.

Estimated.

Realised.

£. s. d.

£. s. d.

Land Judge's Duty on Sales	-	-	-	-	-	-	1,900	-	-	1,470	4	9
Bankruptcy Fees	-	-	-	-	-	-	600	-	-	539	15	4

TOTALS	-	-	-	£.	2,500	-	-	2,010	-	1
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CLASS III.—*continued.*VOTE 15.—SUPREME COURT OF JUDICATURE, AND OTHER LEGAL DEPARTMENTS
IN IRELAND—*continued.*

EXTRA REMUNERATION.

Name.	Office.	Amount.	Description of Service.	Vote from which Paid.
Holmes, H. O. - - -	Trainbearer - - - - -	£. s. d. 367 4 8	Registrar on Circuit - - -	Supreme Court, &c. Ireland.
Kennedy, F. C. - - -	Town Registrar - - - - -	550 17 -	- ditto - - - - -	- ditto - - - ditto.
Fitzgibbon, H. M. - - -	Trainbearer - - - - -	550 17 -	- ditto - - - - -	- ditto - - - ditto.
Rutledge, S. - - -	Tipstaff - - - - -	36 - -	Crier on Circuit - - -	- ditto - - - ditto.
Wall, William - - -	- ditto - - - - -	44 - -	- ditto - - - - -	- ditto - - - ditto.
Donovan, A. - - -	- ditto - - - - -	57 - -	- ditto - - - - -	- ditto - - - ditto.
Farrelly, Thomas - - -	- ditto - - - - -	44 - -	- ditto - - - - -	- ditto - - - ditto.
Rice, V. P. - - -	Junior Clerk, Land Judge's - - -	68 10 -	Extra Work, Land Judge's - - -	- ditto - - - ditto.
Baily, F. - - -	Junior Clerk, Probate - - - - -	30 - -	Calendar work - - - - -	- ditto - - - ditto.
Staples, J. M. - - -	- ditto - - - - -	30 - -	- ditto - - - - -	- ditto - - - ditto.
Richards, E. - - -	Scrivener, Record and Writ - - -	25 10 -	Bonus as Copyist - - - - -	- ditto - - - ditto.

The Surplus of 1,644*l.* 7*s.* 5*d.*, shown on the Account of the Vote "Supreme Court of Judicature, and other Legal Departments in Ireland," for the year ended 31 March 1906 has been surrendered.

C. J. Murphy,

Clerk in charge of Accounts.

Accountant General's Office,
Four Courts, Dublin,
20 November, 1907.

L. A. Teeling,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 15.

SUPREME COURT OF JUDICATURE, AND OTHER LEGAL
DEPARTMENTS IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads C, E. and F. *Excess.*
2. The Amount to be Surrendered is, as shown by the Account, 2,255*l.* 17*s.* 8*d.* *Surplus.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	105,086	-	-
Expenditure (<i>Gross</i>) - - - - -	102,340	2	5
Net Surplus - - -	£. 2,745	17	7
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	489	19	11
Net Amount to be Surrendered - - -	£. 2,255	17	8

EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears, from a statement furnished to me by the Inland Revenue, that the Fee Stamps, following amounts were received in that Department during the year for Fee, &c., Stamps, in connection with this Vote:—

	£.	s.	d.
Bankruptcy Court - - - - -	2,746	14	-
Judgments Registry Fund - - - - -	2,013	2	6
Judicature - - - - -	36,868	13	5
Lunacy Fee Fund - - - - -	488	2	-
Registration of Deeds - - - - -	15,151	9	-
Registration of Titles - - - - -	3,961	12	1
	£ 61,229	13	-

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 16.—IRISH LAND COMMISSION—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess 5,672*l.* 16*s.* 4*d.* Caused by appointment in the year of additional Staff not provided in the Estimate. The excess has been met out of savings on other Sub-Heads of the Vote, under sanction of Treasury Letter of 2nd November 1907 (19288/07).

B.—Saving of 185*l.* 11*s.* 9*d.* Casual—considering nature of service.

C.—Slight saving 133*l.* 6*s.* 9*d.*, due to difficulty of accurately estimating requirements of this nature.

D.—Saving 110*l.* by the Public Trustee in the expenditure of his Grant for clerical assistance.

E.—Saving 122*l.* 1*s.* by the Solicitor in the expenditure of the Grant for clerical assistance.

F.—Saving 180*l.* 19*s.* 10*d.*, due to the variable nature of the service to be provided for.

G.—Saving 20,862*l.* 15*s.* 2*d.* The expenditure incurred under this Sub-Head was sufficient to meet the payment of Sinking Fund and Interest on the Guaranteed 2½% Stock issued for the purposes of the Land Purchase Aid Fund, after allowing for the interest earned by the unused portion of the Fund. The Stock so issued was not increased during the year to the extent anticipated when the Estimate was framed.

Loss on Unoccupied Holdings. The loss in respect of Accounts closed during the year 1906–7 (25*l.* 10*s.* 2*d.*) has been charged to the Vote under sanction of Treasury Letter of 21st August 1907 (15149/07).

H.—Excess of Receipts over Estimate 316*l.* 18*s.* 11*d.* The costs recovered were greater than had been anticipated. Claims for costs against defaulting tenant purchasers, amounting to 9*l.* 7*s.* 7*d.*, were abandoned with Treasury sanction.

EXTRA RECEIPTS.

Stamps—Over-estimate.

EXTRA REMUNERATION.

Mr. C. Litton Falkiner, Legal Assistant Commissioner, received 98*l.* 16*s.* 6*d.* for services as an Inspector under the Historical MSS. Commission.

Mr. B. J. O'Donnell, Staff Officer, received 36*l.* from the County Court Officers (Ireland) Vote for services as Registrar to a Revising Barrister.

The Surplus of 1,140*l.* 7*s.* 8*d.*, shown on the Account of the Vote "Irish Land Commission," for the year ended 31st March 1906, has been surrendered.

R. Lewis,
Accountant.

25th November 1907.

J. H. Franks,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 16.

IRISH LAND COMMISSION

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess.	1. Expenditure in excess of the Estimate has taken place under Sub-Head A.
Special Sub-Head— “Unoccupied Holdings.”	2. A special Sub-Head has been introduced, under Treasury sanction, to record irrecoverable expenditure amounting to 25 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i> on “Unoccupied Holdings,” in respect of which the Accounts had been closed during the year.
Surplus.	3. The Amount to be Surrendered is, as shown by the Account, 16,213 <i>l.</i> 6 <i>s.</i> 11 <i>d.</i>
	£. s. d.
	Grant (<i>Gross</i>) - - - - - - - - 225,615 - -
	Expenditure (<i>Gross</i>) - - - - - - - - 209,718 12 -
	Net Surplus - - £ 15,896 8 -
	<i>Add,—</i>
	Appropriations in Aid realised in excess of the
	Estimate - - - - - - - - 316 18 11
	Total Amount to be Surrendered - - £ 16,213 6 11

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 17.

COUNTY COURT OFFICERS, &c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries, Allowances, Expenses and Pensions of various COUNTY COURT OFFICERS, and of MAGISTRATES in IRELAND, and the Expenses of REVISION, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
COUNTY COURT OFFICERS				
A.—Salaries - - - - -	48,310 - -	46,321 2 -	1,988 18 -	—
B.—Allowances - - - - -	9,700 - -	9,568 18 1	131 1 11	—
C.—Personal and Travelling Expenses - -	5,800 - -	5,680 16 10	119 3 2	—
MAGISTRATES.				
D.—Salaries - - - - -	37,050 - -	36,952 10 -	97 10 -	—
E.—Allowances - - - - -	7,128 - -	7,129 15 3	—	1 15 3
F.—Personal and Travelling Expenses - -	3,000 - -	2,352 7 8	647 12 4	—
G.—Expenses of Revision - - - - -	4,900 - -	4,866 4 11	33 15 1	—
GROSS TOTAL - - - £.	115,888 - -	112,871 14 9	3,018 - 6	1 15 3
			Surplus of Gross Estimate over Expenditure.	
			£. 3,016 5 3	
			Surplus of Appropriations in Aid Realised.	
Deduct,—				
H.—Appropriations in Aid - - - - -	4,800 - -	5,161 19 5	£. 361 19 5	
NET TOTAL - - - £.	111,088 - -	107,709 15 4	Total Surplus to be Surrendered	
			£. 3,378 4 8	

CLASS III.—*continued.*VOTE 17.—COUNTY COURT OFFICERS, &c., IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving owing to salary of Local Registering Authority, and Local Registrar in Bankruptcy, Co. Cork, being temporarily suspended				£. 450	-	-
Saving due to an outstanding Order being cancelled by lapse of time				£. 325	-	-
Saving due to decrease in land business				£. 928	11	7
Savings under heads which can only be estimated for approximately :—						
Registrars				£ 37	-	-
Process Servers				267	19	2
					304	19 2
						£. 2,008 10 9
<i>Less,—</i>						
Excess Expenditure due to cost of a strong room not included in Estimate (T.L. 10931/05)				£ 18	-	-
Casual increase				1	12	9
						19 12 9
						£. 1,988 18 -
B.—Saving due to the Clerks of Crown and Peace and the Local Registrar in Bankruptcy at Belfast not having drawn their full allowances				£. 285	13	-
Casual saving				10	12	-
						£. 296 5 -
<i>Less,—</i>						
Arrears of allowances proper to previous years paid in the course of the year but not included in Estimate				£. 165	3	1
						£. 131 1 11
C.—A slight decrease in travelling expenses of Land Valuers.						
D.—Abatement of 10 per cent. from the salaries of two of the Resident Magistrates in respect of Army pensions.						
E.—The excess represents the amount paid to the Resident Magistrate for Co. Wicklow in respect of postage on Arms Licences for Co. Dublin (where there is no Resident Magistrate). This small item was not specifically provided for in the Estimates, having hitherto been met out of savings under this Sub-Head.						
F.—The actual cost of travelling was less than anticipated.						
This Estimate is necessarily approximate.						
G.—Approximate Estimate.						
H.—Receipts from Jurors' Lists and Bankruptcy Fees exceeded the amount estimated by 385 <i>l.</i> 6 <i>s.</i> 5 <i>d.</i> while those for the additional cost of Revision fell short of the Estimate by 23 <i>l.</i> 7 <i>s.</i>						

EXTRA REMUNERATION.

The sum of 38*l.* was paid to Mr. Joseph Wilson, Registrar to the Recorder of Belfast, for acting as Deputy Clerk of the Peace at the annual Revision Sessions.

The Surplus of 1,362*l.* 11*s.* 11*d.* shown on the Account of the Vote "County Court Officers, &c., Ireland," for the year ended 31st March 1906, has been surrendered.

R. W. A. Holmes,
Accounting Officer

Anthony Ormsby,
Clerk in Charge of the Account.
Dublin Castle,
30 November 1907.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 17.

COUNTY COURT OFFICERS, &c., IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under Sub-Head E. Excess.
2. The Amount to be Surrendered is, as shown by the Account, 3,378*l.* 4*s.* 8*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	115,888	-	-
Expenditure (<i>Gross</i>) - - - - -	112,871	14	9
Net Surplus - - -	£3,016	5	3
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	361	19	5
Total Amount to be Surrendered - - -	£3,378	4	8

EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears, from a statement furnished to me by the Inland Revenue, that Fee, &c., 20,424*l.* 1*s.* 6*d.* was received in that Department during the year for Fee, &c., Stamps, in connection with this Vote.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 18.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the COMMISSIONER OF POLICE, the POLICE COURTS, and METROPOLITAN POLICE ESTABLISHMENT of DUBLIN, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	11,751 - -	11,661 2 11	89 17 1	—
B.—Pay, Extra Pay, &c., of the Force - -	100,618 - -	98,792 1 6	1,825 18 6	—
C.—Clothing and Equipments - - -	2,450 - -	2,490 16 3	—	40 16 3
D.—Purchase of Horses, &c. - - -	330 - -	304 18 8	25 1 4	—
E.—Forage - - - - -	865 - -	753 6 6	111 13 6	—
F.—Law Expenses - - - - -	310 - -	300 - -	10 - -	—
G.—Incidental Expenses - - - - -	570 - -	572 11 5	—	2 11 5
H.—Travelling - - - - -	500 - -	520 7 6	—	20 7 6
I.—Escort and Conveyance of Children to Industrial Schools - - - - -	160 - -	121 8 6	38 11 6	—
K.—Pensions - - - - -	32,026 - -	31,813 - 6	212 19 6	—
GROSS TOTAL - - - £.	149,580 - -	147,329 13 9	2,314 1 5	63 15 2
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,250 6 3	
			Deficiency of Appropriations in Aid Realised.	
<i>Deduct,—</i>	<i>Estimated.</i>	<i>Realised.</i>		
L.—Appropriations in Aid - - - -	53,859 - -	53,592 7 4*	£. 266 12 8	
NET TOTAL - - - £.	95,721 - -	93,737 6 5	Net Surplus to be Surrendered.	
			£. 1,983 13 7	

* APPROPRIATIONS IN AID REALISED.

	£.	s.	d.
Police Tax - - - - -	43,281	13	10
Carriage Revenue - - - - -	3,605	4	—
Fines and Fees, Police Courts - - -	5,642	18	3
Publicans', Pedlars', and Chimney Sweepers' Fees - - -	482	7	—
Incidental Revenue - - - - -	580	4	3
Total - - - - -	£. 53,592	7	4

CLASS III.—*continued.*VOTE 18.—DUBLIN METROPOLITAN POLICE—*continued.*

EXPLANATION of Causes of Variation between Expenditure and Grant.

A.—Saving due to changes caused by a retirement, also saving on allowances.

B.—Force not recruited up to its full authorised strength. The authorised strength was 1,282, and the average strength for the year was 1,220.

C.—
D.— } Casual difference between estimated and actual Expenditure.

E.—Lower Contract Prices.

F.—No Miscellaneous Charges.

G.—
H.—
I.— } Variable nature of service.

K.—Pensions ceased exceeded pensions granted.

L.—Fines and Penalties from Police Courts and Incidental Revenue realised less, and the Police Tax more, than was estimated.

EXTRA REMUNERATION.

Dr. H. W. Oulton, Principal Medical Officer, received 60*l.* 18*s.* *d.* for Fees from the Vote for Law Charges, &c., Ireland.

Dr. J. D. Pratt, Assistant Medical Officer, received 39*l.* 7*s.* 6*d.* from the Vote for the Home Office, for reporting accidents in Factories, &c., and 11*l.* 11*s.* *d.* from the Vote for Law Charges, &c., Ireland.

Police Constable William Henry received 48*l.* from the Vote for Prisons, Ireland, for acting as Clerk in the Registry of Habitual Criminals.

The Surplus of 3,238*l.* 19*s.* 7*d.*, shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31 March 1906, has been surrendered.

J. M. Goldsmith, Accountant.

John Ross of Bladensburg,
Chief Commissioner of Police,
Accounting Officer.

Metropolitan Police Office, Dublin Castle, }
8 November 1907.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 18.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads C. G. and H.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 1,983*l.* 13*s.* 7*d.*

		£.	s.	d.
Grant (<i>Gross</i>)	- - - - -	149,580	-	-
Expenditure (<i>Gross</i>)	- - - - -	147,329	13	9
Net Surplus	- - -	£. 2,250	6	3
<i>Deduct.—</i>				
Estimated Appropriations in Aid not realised	- -	266	12	8
Net Amount to be Surrendered	- - -	£. 1,983	13	7

John A. Kempe,
Comptroller and Auditor General

CLASS III.—*continued.*

VOTE 19.

ROYAL IRISH CONSTABULARY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the ROYAL IRISH CONSTABULARY, in the Year ended 31st March, 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDING OFFICERS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	13,070 - -	12,849 18 1	220 1 11	—
B.—Allowances - - - - -	1,269 - -	1,115 3 -	153 17 -	—
CONSTABULARY.				
C.—Pay - - - - -	695,950 - -	686,199 13 3	9,750 6 9	—
D.—Allowances - - - - -	85,645 - -	83,598 15 11	2,046 4 1	—
E.—Subsistence Allowances - - -	19,000 - -	17,311 - 9	1,688 19 3	—
F.—Travelling Expenses - - - -	21,500 - -	21,714 3 9	—	214 3 9
G.—Clothing - - - - -	30,731 - -	31,077 13 7	—	346 13 7
H.—Arms, Ammunition, Accoutrements, and Saddlery - - - - -	1,604 - -	1,617 1 11	—	13 1 11
I.—Purchase of Horses - - - - -	605 - -	401 5 -	203 15 -	—
K.—Forage - - - - -	15,100 - -	14,761 8 6	338 11 6	—
L.—Rent of Barracks - - - - -	33,464 - -	33,863 12 5	—	399 12 5
M.—Barrack Furniture - - - - -	1,130 - -	1,108 4 3	21 15 9	—
N.—Fuel, Light, and Water - - -	16,750 - -	16,741 4 6	8 15 6	—
O.—Postage - - - - -	5,000 - -	4,696 2 11	303 17 1	—
P.—Escort and Conveyance of Children to Industrial Schools - - - - -	370 - -	265 14 10	104 5 2	—
Q.—Incidental Expenses - - - - -	7,650 - -	5,614 7 7	2,035 12 5	—
R.—Transport Service - - - - -	720 - -	648 10 11	71 9 1	—
PENSIONS.				
S.—Pensions and Gratuities - - -	386,176 - -	390,302 5 9	—	4,126 5 9
GROSS TOTAL . . £.	1,335,734 - -	1,323,886 6 11	16,947 10 6	5,099 17 5
			Net Surplus of Gross Estimate over Expenditure. £. 11,847 13 1	
Deduct,—		Estimated.	Realised.	Surplus of Appropriations in Aid Realised. £. 2,018 9 1
T.—Appropriations in Aid	25,696 - -	27,714 9 1		
NET TOTAL . . £.	1,310,038 - -	1,296,171 17 10	Total Surplus to be Surrendered £. 13,866 2 2	

CLASS III.—*continued.*VOTE 19.—ROYAL IRISH CONSTABULARY—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The net Saving on this Sub-Head is attributable to the death of a Staff Officer and consequent changes in the clerical Staff.

B.—This Saving was caused by less frequent absences on duty of Head Quarter Officers than had been provided for in the Estimate.

C.—The Saving arises from the abnormal number of men who retired on pension during the year, and the consequent large reduction in the number of men drawing the higher rates of pay. The average number of Sergeants and Constables during the year was 9,468; the number estimated for was 9,500.

D.—Saving mainly accounted for by the great number of retirements referred to at C.

E.—Saving results from the duty involving payment of Subsistence Allowances for absence from Station having proved of less extent than was anticipated.

F.—Excess due to more extensive travelling by members of the Force on duty than was provided for.

G.—Excess chiefly caused by the unusually large quantity of clothing required for recruits.

H.—Excess arises from unforeseen, but necessary, replacements of worn out Sadlery.

I.—Saving results from fewer horses having to be replaced than was expected.

K.—Saving caused by casual vacancies in the number of public horses and by a reduction in the number of Officers drawing forage allowance.

L.—Excess due to unavoidable increases in the rents of hired houses, and to the formation of a number of temporary stations in disturbed districts.

M.—Saving accounted for by the quantity of barrack furniture actually required having proved somewhat less than was expected.

N.—This small saving is explained by the impossibility of estimating with absolute accuracy for such a large Sub-Head.

O. P. Q.—Savings accounted for by the variable nature of the Services.

R.—Saving results from the outlay for replacement of worn out cars having been less than expected.

S.—Excess owing to the unusually large number of men who during the year qualified for retirement after twenty-five years' service; as the result of this circumstance the provision for new pensions made in the Estimate proved quite inadequate.

T.—The surplus of receipts on this credit Sub-Head resulted chiefly from the revenue in respect of Extra Forces in Counties having amounted to a larger sum than was expected.

EXTRA REMUNERATION.

A sum of 48*l.* was, during the year 1906–7, paid to a Constable of the Royal Irish Constabulary, from Vote for "Prisons, Ireland," for clerical work in Registry of Habitual Criminals; and a sum of 47*l.* 5*s.* was paid from Vote for "Temporary Commissions" to retired Assistant Inspector General, T. F. Singleton, M.V.O., for Services on "Belfast Police Commission."

The Surplus of 3,737*l.* 12*s.* 7*d.* shown on the Account of the Vote "Royal Irish Constabulary," for the year ended 31st March 1906 has been surrendered.

Joseph F. Balfe,
Clerk in Charge of Accounts.

Royal Irish Constabulary Office, }
Dublin Castle,
22 November 1907.

N. Chamberlain,
Colonel,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 19.

ROYAL IRISH CONSTABULARY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads Excess, F, G, H, L, and S.

2. The Amount to be Surrendered is, as shown by the Account, 13,866*l.* 2*s.* 2*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	1,335,734	-	-
Expenditure (<i>Gross</i>) - - - - -	1,323,886	6	11
Net Surplus - - - -	£. 11,847	13	1
<i>Add,—</i> Appropriations in Aid realised in excess of the Estimate	2,018	9	1
Total Amount to be Surrendered - -	£. 13,866	2	2

STORE ACCOUNTS.

3. A limited test examination was applied to the Store Accounts with satisfactory results. Test Audit of Store Accounts.

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to changes in the personnel of the Establishment during the year, the principal of which were, the retirement of the Medical Member of the Board and the appointment of the Inspector of Reformatory and Industrial Schools as his successor. The latter receives temporary personal remuneration at the rate of 250*l.* per annum for his new appointment instead of the scale of 800*l.* rising after five years to 900*l.* per annum previously attached to it.

B.—Less expenditure than was anticipated was incurred under this Sub-Head.

C.—Estimate necessarily approximate only.

D.—Savings due to changes and vacancies in Staffs of Prisons and to the fewer payments of special medical fees, and of marriage gratuities to female officers than estimated.

E.—Necessary expenditure under estimated. Excess sanctioned by Treasury. (Treasury Letter No. 4790/07 19th March, 1907.)

F.—Casual variation.

G.—Savings due to the daily average number of prisoners in custody being lower than that on which the estimate was framed, and to the favourable contracts made for supplies.

H.

I.

J.

K.

—Variations incidental to Estimates which were framed as closely as possible.

L.

M.

N.

O.—More favourable contracts for supplies were secured than was anticipated when the Estimate was made.

P.—A rent payable for land attached to Philipstown Prison ceased during the year owing to the expiration of a lease which was not renewed, and the rent of Cavan Closed Prison premises, now paid by Military Authorities, was not re-transferred to the Prisons Vote, as anticipated and authorized by the Treasury, owing to the negotiations with the Local Authorities, to whom it was proposed to lease part of the premises, not having been completed.

Q.—A detailed statement of the works provided for, and the expenditure on each, is appended. The excess expenditure has been sanctioned by the Treasury. (Treasury letter No. 4790/07, 19 March, 1907.)

R.—Incidental to Estimate.

S.—No expense for maintenance of children of female prisoners was necessary during the greater portion of the year.

T.—Variable nature of expenditure.

U.—The expenditure under this Sub-Head is regulated by the amount of fines inflicted on Prison Officers and abated under Sub-Head D. for current and previous years. Excess of expenditure over estimate for 1906–1907 authorized by the Treasury. (Treasury Letter No. 4790/07, 19 March, 1907.)

V.—No variation.

W.—Probable expenditure estimated as closely as possible. The number of persons classed as Criminal Lunatics in the District Asylums, and the cost per head, vary from year to year.

X.—The Estimate under this Sub-Head is approximate only, as the major portion of the Receipts appropriated in aid of the Vote consists of the excess of the Receipts over Payments of the Manufacturing Department of the Prisons, which cannot be forecasted with accuracy.

The difference between the Net Profits of the Manufacturing Department for the year—3,567*l.* 16*s.* 0*d.* and the excess of Receipts over Payments—4,047*l.* 15*s.* 5*d.*—is accounted for as follows:—

	£.	s.	d.	£.	s.	d.
Net Profit, as per Manufacturing Statement	—			3,567	16	—
<i>Add:—</i>						
Decrease of Stock within the year			162	2	9	
Decrease in debts due to the Manufacturing Department			282	2	4	
Increase in debts due by the Manufacturing Department			35	14	4	
				479	19	5
				£. 4,047	15	5

Gratuities to Officers of the Department as under were paid with the sanction of the Treasury from the Vote for Prisons, Ireland, during the year:—

Sub-Head A.—To J. White, Clerk of the Second Division, Higher Grade, 137*l.* 10*s.* 0*d.* for services in connection with the Finger Print System of Identification of Criminals (Treasury Letter No. 22830/06, 10 January, 1907.)

Sub-Head D.—To the following Female Prison Officers on retirement from the Service on Marriage:—

	£.	s.	d.
Assistant Matron Beattie, Cork Female Prison	34	—	—
Assistant Matron Cahill, Cork Female Prison	60	—	—

A Return of Extra Remuneration exceeding 25*l.* in the aggregate received by Prison Officers from Public Funds in the year 1906–1907, in addition to their fixed salaries is appended.

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

EXTRA REMUNERATION.

RETURN of Prison Officers who have received Pensions or other Government Money, in addition to the fixed Salaries and Emoluments of their Offices provided for in the Estimate for Prisons, Ireland, 1906-1907, where the amount of such extra Remuneration exceeded 25*l.* in the aggregate, during the Year ended 31st March 1907.

PRISON.	Name of Officer.	Rank in Prisons' Service.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.	Nature of Remuneration, whether "Pension," "Fixed Salary," or "Variable Amount."
Mountjoy -	Timothy Dinneen	Night Patrol -	Irish Prisons Service	Superannuation Vote	£. s. d. 75 14 4	Pension.
Ditto -	Denis Hogan -	Ordinary Warder	Army - - -	Army Vote -	48 13 4	- ditto
Ditto -	Thomas E. Orton -	- ditto - -	- ditto - - -	- ditto - -	47 2 11	- ditto.
Ditto -	Edward St. George	Night Patrol -	Navy - - -	Navy Vote £18 5 <i>s.</i>	} 45 6 9	- ditto.
			Irish Prisons Service	Superannuation Vote £27 1 <i>s.</i> 9 <i>d.</i>		
Ditto -	Hugh Cochrane -	Ordinary Warder	Royal Irish Con- stabulary	Constabulary Vote	44 18 6	- ditto.
Ditto -	John Ryan -	- ditto - -	Army - - -	Army Vote -	26 13 2	- ditto.
Maryborough -	William Barrows	Governor - -	- ditto - - -	- ditto - -	200 - -	- ditto.
Ditto -	Hugh Dunphy -	Temporary Warder	Royal Irish Con- stabulary	Constabulary Vote	62 - -	- ditto.
Ditto -	Richard Vogan -	- ditto - -	- ditto - - -	- ditto - -	53 3 11	- ditto.
Ditto -	John Worrall -	- ditto - -	- ditto - - -	- ditto - -	53 3 11	- ditto.
Ditto -	Patrick Geraghty	- ditto - -	- ditto - - -	- ditto - -	48 7 2	- ditto.
Ditto -	Ed. Muldowney	- ditto - -	- ditto - - -	- ditto - -	48 7 2	- ditto.
Ditto -	Thomas Ego -	- ditto - -	- ditto - - -	- ditto - -	42 2 4	- ditto.
Armagh -	Ven. C. K. Irwin, D.D.	Church of Ireland Chaplain	Chaplain, Military	Army Vote -	35 - -	Variable amount.
Belfast -	John Bartley -	Ordinary Warder	Royal Irish Con- stabulary	Constabulary Vote	48 7 2	Pension.
Ditto -	Peter Dunne -	- ditto - -	- ditto - - -	- ditto - -	42 2 4	- ditto.
Castlebar -	M. O'M. Knott	Medical Officer	Surgeon, Royal Irish Constabulary	- ditto - -	50 - -	Variable amount.
Ditto -	ditto.	- ditto - -	Surgeon, Military -	Army Vote -	40 - -	- ditto.
Ditto -	John Campbell -	Bridewell Keeper (Ballina)	Army - - -	- ditto - -	31 18 9	Pension.
Clonmel -	Rev. L. C. Warren	Church of Ireland Chaplain	Chaplain Military -	- ditto - -	75 - -	Variable amount.
Ditto -	Peter Whelan -	Ordinary Warder	Royal Irish Con- stabulary	Constabulary Vote	30 - -	Pension.
Cork Male -	T. B. Moriarty -	Medical Officer	Army - - -	Army Vote -	365 - -	- ditto.
Ditto -	John Irwin -	Bridewell Keeper (Fermoy)	Royal Irish Con- stabulary	Constabulary Vote	49 19 5	- ditto.
Ditto -	Denis Courtney	ditto (Mallow)	- ditto - - -	- ditto - -	32 4 9	- ditto.
Dundalk -	A. F. Owen-Lewis	Governor - -	Army - - -	Army Vote -	120 - -	- ditto.
Ditto -	Rev. R. S. G. Hamilton	Church of Ireland Chaplain	Chaplain, Military -	- ditto - -	88 - -	Variable amount.
Dundalk -	Robert McBarron	Bridewell Keeper (Newry)	Royal Irish Con- stabulary	Constabulary Vote	48 7 2	Pension.
Galway -	R. J. Kinkad -	Medical Officer	Professor, Queen's College, Galway	Queen's Colleges Vote (Ireland)	150 - -	Fixed Salary.
Ditto -	Patrick Fallon -	Bridewell Keeper (Loughrea)	Royal Irish Con- stabulary	Constabulary Vote	30 - -	Pension.
Kilkenny -	James Scott -	Ordinary Warder	- ditto - - -	- ditto - -	46 6 7	- ditto.
Kilmainham	Rev. P. Fee -	Roman Catholic Chaplain	Chaplain, Royal Hos- pital, Kilmainham	Army Vote -	70 7 -	Fixed Salary.
Ditto -	Alfred W. Bentley	Ordinary Warder	Royal Irish Con- stabulary	Constabulary Vote	36 - -	Pension.
Limerick -	Philip Bolger -	Bridewell Keeper (Kilrush)	- ditto - - -	- ditto - -	60 - -	- ditto.
Ditto -	Thomas Waldron	Ordinary Warder	- ditto - - -	- ditto - -	44 18 6	- ditto.
Londonderry	Laurence Power	Chief Warder -	- ditto - - -	- ditto - -	29 - -	- ditto.
Tralee -	Very Rev. Dean Carmody	Roman Catholic Chaplain	Chaplain, Military	Army Vote -	50 - -	Variable amount.
Tullamore -	Thomas Green -	Ordinary Warder	Royal Irish Con- stabulary	Constabulary Vote	48 7 2	Pension.
Ditto -	Edward Wilkin- son	Bridewell Keeper (Birr)	- ditto - - -	- ditto - -	30 - -	- ditto.

J. S. Gibbons,
Chairman.

J. J. Rafter,
Clerk in Charge of Accounts.

CLASS III.—continued.

VOTE 20.—PRISONS, IRELAND—continued.

the fines inflicted on Prison Officers and deducted from their Salaries in the year ended 31st March 1907 amounted to 7s. 3d.

Surplus of 5,899l. 3s. 4d., shown on the Account of the Vote "Prisons, Ireland," for the year ended 31st March has been surrendered.

J. J. Rafter,
Clerk in Charge of Accounts.
Office of General Prisons Board,
Dublin Castle.

J. S. Gibbons,
Chairman and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

SUB-HEAD Q. "NEW BUILDINGS and ALTERATIONS" VOTE 1906-1907.

Prison.	Service.	Vote.	Expenditure.	Balance.		Observations.
				Unexpended.	Excess.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
St. James's	Renewal of Roofs	400	303 - -	97 - -	-	Total Estimate of cost - - 1,151 - - Expenditure to 31 March 1907 403 - -
St. James's	Drying Horses, Laundry	200	199 6 4	- 13 8	-	...
St. James's	New Association Workshops	400	369 16 10	30 3 2	-	Total Estimate of cost - - 1,950 - - Expenditure to 31 March 1907 1,158 4 11
St. James's	Weighbridge	60	58 16 -	1 4 -	-	...
St. James's	Officers' Mess and Recreation Room	57	34 12 8	22 7 4	-	...
St. James's	Fire Main	95	76 4 7	18 15 5	-	...
St. James's	Enlargement Scheme	86	78 14 3	7 5 9	-	Total Estimate of cost - - 27,060 - - Expenditure to 31 March 1907 26,836 16 1
St. James's	Raising Boundary Wall, Farm	100	93 15 7	6 4 5	-	...
St. James's	Coping Walls, Exercise Yards	50	46 14 6	3 5 6	-	...
St. James's	Disinfecting Chamber	100	86 15 4	13 4 8	-	...
St. James's	Fire Main	230	230 6 9	-	- 6 9	...
St. James's	Re-construction Exercise Yard	30	29 18 9	- 1 3	-	...
St. James's	New Laundry	600	745 18 2	-	145 18 2	Treasury Sanction was obtained for increasing the expenditure on this work to £800 (T.L. 4790/07, 19 March, 1907). It was not possible to complete the work within the year.
St. James's	Greenhouse	20	20 - -	-	-	
St. James's	Improving Security Windows and Doors of Hospital	40	38 15 -	1 5 -	-	...
St. James's	Introduction of Town Water Supply	150	153 9 1	-	3 9 1	...
St. James's	New Gas Meter	30	19 17 6	10 2 6	-	-
Carried forward		2,648	2,586 1 4	211 12 8	149 14 -	

CLASS III.—*continued.*VOTE 20.—PRISONS, IRELAND—*continued.*

SUB-HEAD Q. "NEW BUILDINGS AND ALTERATIONS" VOTE 1906-1907.

Prison.	Service.	Vote.	Expenditure.	Balance.		Observations.
				Unexpended.	Excess.	
		£.	£. s. d.	£. s. d.	£. s. d.	
Brought forward - - -		2,648	2,586 1 4	211 12 8	149 14 -	...
Kilkenny -	New Chimney Shafts in Governor's Quarters and Cookhouse	20	19 18 -	- 2 -	—	...
Wexford and Kilmuckree -	Altering Cell Door Openings, &c.	138	121 19 2	16 - 10	—	...
Wexford and Kilmuckree -	Re-construction of roof of Chapel and Governor's House	100	102 17 11	—	2 17 11	...
Wexford -	Sanitary Works	—	305 9 8	—	305 9 8	(This work was of an urgent nature, and an estimated Expenditure of 300 <i>l.</i> on it was authorized by the Treasury (T. L. 19572/06. 16 November, 1906)
Various -	Increasing security of Steam Apparatus	200	155 - 5	44 19 7	—	
Do.	Winches for Prison Hoists	100	48 12 10	51 7 2	—	
Do.	Minor Additions and alterations	214	170 8 8	43 11 4	—	
Do.	Minor Sanitary Services	100	101 4 10	—	1 4 10	
TOTAL - - - £.		3,520	3,611 12 10	367 13 7	459 6 5	
NET EXCESS - -				£91 12 <i>s.</i> 10 <i>d.</i>	Authorized by Treasury. (T. L. No. 4790/07. 19 March, 1907).	

J. S. Gibbons,
Chairman.

J. J. Rafter,
Clerk in Charge of Accounts.

General Prisons Board,
Dublin Castle,
23 November, 1907.

CLASS III.—continued.

VOTE 20.—PRISONS, IRELAND—continued.

ABSTRACT STATEMENT of the Manufacturing Accounts of the Prisons in Ireland for the Year ended 31st March 1907.

Cr

Dr	Agriculture.	Other Industries.		TOTAL.	Agriculture.	Other Industries.		TOTAL.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	
To Stores, Book Debts, &c., on 1st April 1906	480 7 8	10,516 1 3½	£. s. d.		685 11 -	7,649 18 4	£. s. d.	8,335 9 4
Less due on Open Accounts	100 8 7	2,562 6 3						
" Payments for Stores, Materials, &c.	379 19 1	7,953 15 -½	8,333 14 1½					
" Amount transferred during 1906-7 for Stores received from Prison Department, as under :—	311 19 9	12,315 - 9	12,627 - 6					
Manufacturing Department	4 19 6	1,304 4 9	1,309 4 3					
" Sundry Creditors on 31st March 1907, viz. :—								
Trade Firms	96 9 8	2,534 10 -			176 15 4	9,471 15 6		9,648 10 10
Prison Department	- 12 6	66 17 -						
Net Profit	97 2 2	2,601 7 -	2,698 9 2					
	537 5 7	3,030 10 5	3,567 16 -					
		£.	28,536 4 -½					

Stores, Book Debts, &c., on 31st March 1907 :—
 Stores, &c., viz. :—
 Materials - 108 12 6
 Manufactured Goods - 151 1 5
 Tools and Implements - 151 19 10
 Book Debts, viz. :—
 Private Customers - - - -
 Prison Department - - - -
 Other Public Departments - - - -

J. S. Gibbons,
 Chairman,
 General Prisons Board.

E. Metcalfe,
 Controller of Industries.

CLASS III.—*continued.*

VOTE 20.—PRISONS, IRELAND—*continued.*

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads F.,
Q. and U.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 7,493*l.* 11*s.* 5*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	117,856	-	-
Expenditure (<i>Gross</i>) - - - - -	111,513	11	2
Net Surplus - - - - -	£.	6,342	8 10
<i>Add,—</i>			
Appropriations in Aid, realised in excess of the Estimate	1,151	2	7
Total Amount to be Surrendered - - -	£.	7,493	11 5

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—*continued.*

VOTE 21.

REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Expenses of REFORMATORY and INDUSTRIAL SCHOOLS, and under the Youthful Offenders' Act, 1901, in IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspector's Office . . .	2,291 — —	2,279 10 1	11 9 11	—
B.—Travelling Expenses, ditto . . .	375 — —	381 11 4	—	6 11 4
C.—Incidental Expenses, ditto . . .	155 — —	167 15 5	—	12 15 5
D.—Maintenance of Juvenile Offenders .	9,319 — —	8,590 11 10	728 8 2	—
E.—Maintenance in Industrial Schools .	100,455 — —	98,876 6 7	1,578 13 5	—
F.—Maintenance under Youthful Offenders Act, 1901	50 — —	—	50 — —	—
GROSS TOTAL . . . £.	112,645 — —	110,295 15 3	2,368 11 6	19 6 9
			Net Surplus of Gross Estimate over Expenditure.	
			£. 2,349 4 9	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
<i>Deduct,—</i>				
G.—Appropriations in Aid . . .	1,650 — —	1,695 19 9	£ 45 19 9	
			Total Surplus to be Surrendered	
NET TOTAL . . . £.	110,995 — —	108,599 15 6	£. 2,395 . 4 6	

CLASS III.—*continued.*VOTE 21.—REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused by (1) vacancy in Office Staff, and (2) the amount of Commission paid to the Collector for the Dublin Districts was less than anticipated.

B. and C.—Casual excess.

D. and E.—The number of children under detention was less than had been anticipated.

F.—No Expenditure was incurred.

G.—Casual variation.

EXTRA REMUNERATION.

Name.	Rank.	Amount.	Vote.
		£. s. d.	
J. Fagan - - - - -	Inspector - - - - -	143 1 5	Prisons, Ireland.
C. Graham - - - - -	Assistant Inspector - - - - -	38 10 -	Public Education, Scotland.
W. Colles Moore - - - - -	Senior Clerk - - - - -	30 - -	Household of the Lord Lieutenant of Ireland.

The Surplus of 1,287*l.* 13*s.* 6*d.*, shown on the Account of the Vote "Reformatory and Industrial Schools, Ireland," for the year ended 31st March, 1906, has been surrendered.

F. J. Cullinan,
Clerk in Charge of the Account.

Dublin Castle, }
18 November 1907. }

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor-General.

CLASS III.—*continued.*

VOTE 21.

REFORMATORY AND INDUSTRIAL SCHOOLS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B., Excess, and C.

2. The Amount to be Surrendered is, as shown by the Account, 2395*l.* 4*s.* 6*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	112,645	-	-
Expenditure (<i>Gross</i>) - - - - -	110,295	15	3
Net Surplus - - -	£. 2,349	4	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate - - - - -	45	19	9
Total Amount to be Surrendered - - -	£. 2,395	4	6

John A. Kempe,
Comptroller and Auditor General.

CLASS III.—continued.

VOTE 22.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the MAINTENANCE of CRIMINAL LUNATICS in the DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	4,293 — —	4,240 8 11	52 11 1	—
B.—Victualling Patients and Rations for Attendants — — — — — (Net)	2,449 — —	2,336 5 2	112 14 10	—
C.—Clothing for Patients and Uniform Clothing — — — — —	489 — —	445 16 9	43 3 3	—
D.—Medicines and Surgical Instruments, &c.	45 — —	45 16 5	—	— 16 5
E.—Escort and Conveyance of Patients — —	60 — —	19 10 7	40 9 5	—
F.—Allowances to Patients and Gratuities on Discharge — — — — —	100 — —	29 11 —	70 9 —	—
G.—Incidental Expenses — — — — —	140 — —	113 5 4	26 14 8	—
	7,576 — —	7,230 14 2	346 2 3	— 16 5
Farm and Garden :	£. s. d.		Net Surplus of Estimate over Expenditure.	
Receipts — — — — —	512 15 4		£. 345 5 10	
Expenditure — — — — —	240 — 8		Net Surplus of Receipts over Payments on Farm and Garden	
Excess of Receipts over Expenditure —	£. 272 14 8		£. 72 14 8	
Less :—	—	Deduct—		
Applied in reduction of charge against Sub-Head B, as per Estimate — — — — —	£. 200 — —	72 14 8	Total Surplus to be Surrendered.	
	7,576 — —	7,157 19 6	£. 418 — 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 13 - -

Amount of Extra Receipts realised in the Year 1906-1907, and paid over to Exchequer - 14 14 -

Number of Criminal Lunatics Estimated for - - - - - 170

Daily average number of Criminal Lunatics maintained - - - - - 160

CLASS III.—*continued.*VOTE 22.—DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND—*continued.*

EXPLANATION of the CAUSES of VARIATION between EXPENDITURE and GRANT.

A.—Saving due to fact that no Marriage Gratuity, as estimated, was granted during financial year. Part of this saving was counteracted by an increase in salary granted to Farm Yardman, an extra lodging allowance for a married Attendant, and the employment of Temporary Attendants, none of which items were included in the Estimate.

B.—Saving due to the fact that the average number of patients maintained was less than that estimated.

C.—Saving effected by the paucity of discharged patients, and owing to fact that the average number of patients resident in the Asylum was less than that estimated.

D.—Excess due to a greater amount of sickness than usual.

E.—Saving due to paucity of discharges.

F.—Saving due to paucity of discharges.

G.—Saving effected in travelling expenses, and by a refund in postage expenditure from Post Office Authorities.

The Surplus of 61*l.* 4*s.* 1*d.*, shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1906, has been surrendered.

John G. Squires,
Sub-Accounting Officer.

G. Revington, M.D.,
Accounting Officer.
21 December 1907.

I certify that this Account has been examined under my directions, and is correct

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

VOTE 22.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head D. Excess.
2. The usual Statements relating to the Farm and Garden Accounts have been forwarded, and their accuracy has been tested, as far as possible, by the aid of documents furnished with the Monthly Cash Accounts. Farm and Garden.
3. The Amount to be Surrendered is, as shown by the Account, 418*l.* -*s.* 6*d.* Surplus.

	£.	s.	d.
Grant - - - - -	7,576	-	-
Expenditure - - - - -	7,230	14	2
Net Surplus - - -	£.	345	5 10
Add,—			
Net Surplus on Farm and Garden Account - - -	72	14	8
Total Amount to be Surrendered - - -	£.	418	- 6

John A. Kempe,
Comptroller and Auditor General

CLASS III.—*continued.*

LAW AND JUSTICE.

The subjoined Summary compares the Gross Expenditure for the Services in Class III. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts payable to the Exchequer.

S U M M A R Y.

No. of Vote.	S E R V I C E.	Grant (Gross).	Expenditure (Gross).		Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.		Other Extra Receipts, payable to Exchequer.				
			£.	s. d.	£.	s. d.	Surplus.	Deficit.	More than Estimated.	Less than Estimated.	£.	s. d.	Estimated.	Realised.	
1	Law Charges, England	87,954	86,544	18 4	1,409	1 8	—	£.	s. d.	£.	s. d.	£.	s. d.	—	—
2	Miscellaneous Legal Expenses	62,645	60,404	4 10	2,240	15 2	—	—	3 11	2,240	19 1	—	—	—	—
3	Supreme Court of Judicature	375,566	374,808	8 10	757	11 2	—	161	18 2	595	13 —	—	—	—	—
4	Land Registry	43,602	39,866	12 11	3,735	7 1	—	—	—	3,735	7 1	—	—	—	—
5	County Courts	495,947	493,791	16 8	2,155	3 4	—	—	—	2,155	3 4	9,393	— —	12,378	2 10
6	Police, England and Wales	40,018	37,446	19 10	2,571	— 2	—	—	—	2,571	— 2	—	—	—	—
7	Prisons, England and the Colonies	753,255	729,530	4 2½	23,724	15 9½	—	12,571	1 2¼	36,295	16 11¾	—	—	—	—
8	Reformatory and Industrial Schools, Great Britain	271,977	266,453	1 —	5,523	19 —	—	1,410	17 1	6,934	16 1	—	—	—	—
9	Broadmoor Criminal Lunatic Asylum	40,321	38,171	10 2	2,149	9 10	—	115	3 7	2,264	13 5	—	—	50	— —

10	Law Charges and Courts of Law, Scotland	128,828	127,237 11 1	1,590 8 11	—	1,469 18 5	—	3,060 7 4	—	—
11	Register House, Edinburgh	42,745	41,643 7 —	1,101 13 —	—	—	—	1,101 13 —	—	—
12	Crofters Commission	4,585	4,569 15 7	15 4 5	—	—	—	15 4 5	—	—
13	Prisons, Scotland	94,660	93,687 3 11	972 16 1	—	1,487 17 2	—	2,460 13 3	—	—
14	Law Charges and Criminal Prosecutions, Ireland	63,142	62,272 4 11	869 15 1	—	77 12 —	—	947 7 1	* 1,600 — —	* 1,548 10 6
15	Supreme Court of Judicature, &c., Ireland	105,086	102,340 2 5	2,745 17 7	—	—	489 19 11	2,255 17 8	—	—
16	The Irish Land Commission	225,615	209,718 12 —	15,896 8 —	—	316 18 11	—	16,213 6 11	* 8,000 — —	* 8,000 — —
17	County Court Officers, &c., Ireland	115,888	112,871 14 9	3,016 5 3	—	361 19 5	—	3,378 4 8	—	—
18	Dublin Metropolitan Police	149,580	147,329 13 9	2,250 6 3	—	—	266 12 8	1,983 13 7	—	—
19	Royal Irish Constabulary	1,335,734	1,323,886 6 11	11,847 13 1	—	2,018 9 1	—	13,866 2 2	—	—
20	Prisons, Ireland	117,856	111,513 11 2	6,342 8 10	—	1,151 2 7	—	7,493 11 5	—	—
21	Reformatory and Industrial Schools, Ireland	112,645	110,295 15 3	2,349 4 9	—	45 19 9	—	2,395 4 6	—	—
22	Dundrum Criminal Lunatic Asylum, Ireland	7,576	7,230 14 2	345 5 10	—	72 14 8	—	418 — 6	13 — —	14 14 —
TOTAL		4,675,225	4,581,614 9 8½	93,610 10 3½	—	24,330 14 6½	918 10 9	117,022 14 0½	19,006 — —	21,991 7 4
TOTAL Amount to be Surrendered									More than Estimated	
									£. 2,985 7 4	

* Receipts from Local Loans Fund.

John A. Kempster,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
January 1908.

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS IV.

EDUCATION, SCIENCE AND ART.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS IV.

EDUCATION, SCIENCE AND ART.

ENGLAND :

	PAGE
1.—Board of Education - - - - -	389
2.—British Museum - - - - -	406
3.—National Gallery - - - - -	410
4.—National Portrait Gallery - - - - -	413
5.—Wallace Collection - - - - -	415
6.—Scientific Investigation, &c. - - - - -	418
7.—Universities and Colleges, Great Britain, and Intermediate Education, Wales	421

SCOTLAND :

[illegible]

IRELAND:

[illegible]

VOTE 1.

BOARD OF EDUCATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the BOARD OF EDUCATION, and of the various Establishments connected therewith, including Sundry Grants in Aid, in the Year ended 31 March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS IV.—*continued.*

VOTE 1.

BOARD OF

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and therewith, including Sundry Grants in Aid, in the Year ended 31st March 1907, showing the

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ADMINISTRATION :						
A1.—Salaries, Wages and Allowances	157,764 - -	159,418 7 1	—		1,654 7 1	
2.—Travelling and Incidental Expenses	3,500 - -	2,315 13 8	1,184 6 4		—	
3.—Miscellaneous Inquiries, &c. -	200 - -	28 3 11	171 16 1		—	
4.—Salaries and Wages (Stores Branch, South Kensington)	11,545 - -	11,056 18 11	488 1 1		—	
5.—Carriage, Van Service, &c. (South Kensington)	2,000 - -	1,790 9 7	209 10 5		—	
INSPECTION AND EXAMINATION :						
B1.—Salaries and Allowances -	202,081 - -	194,535 1 9	7,545 18 3		—	
2.—Travelling, Postage and Incidental Expenses	50,552 - -	45,165 5 -	5,386 15 -		—	
3.—Local Secretaries and Assistants and Superintendence of examinations	5,100 - -	4,811 9 -	288 11 -		—	
GRANTS TOWARDS EXPENDITURE ON PUBLIC ELEMENTARY SCHOOLS, &c.						
C1.—Pensions and Gratuities to Teachers	93,345 - -	92,302 2 8	1,042 17 4		—	
2.—Annual Grants for Public Elementary Schools	5,828,400 - -	5,860,873 - 3	—		32,473 - 3	
5.—Grants in lieu of Fees in Public Elementary Schools (54 & 55 Vic., c. 56)	2,742,000 - -	2,689,188 9 7	52,811 10 5		—	
Carried forward - - £.	9,096,487 - -	9,061,185 1 5	69,129 5 11		34,127 7 4	

CLASS IV.—*continued.*

VOTE 1.

EDUCATION.

Expenses of the BOARD OF EDUCATION, and of the various Establishments connected Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Deficit: Due to the necessity for the employment of extra Temporary Barristers under Treasury authority.

Surplus: Mainly due to expenditure in connection with the Hire of Rooms, Advertising, and Travelling of Staff, having been less than anticipated.

Surplus: Due to fewer inquiries having been instituted during the year.

Surplus: Due to a further reduction in the examination work, involving less expenditure in packing, etc.

Surplus: Due to the further reduction in the cost of carriage of examination work.

Surplus: Due to Vacancies caused by retirements.

Surplus: Due to the reduction in the cost of travelling, principally owing to vacancies on the Staff.

Surplus: Casual saving.

Surplus: Casual variation, due to deaths of Code pensioners.

Deficit: Due to the number of claims coming forward for payment during the year having been greater than was anticipated.

Surplus: Due to the average attendance upon which payments were made being less than estimated.

CLASS IV.—*continued.*

VOTE 1—BOARD OF

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	9,096,487 - -	9,061,485 1 5	69,129 5 11	34,127 7 4
ELEMENTARY SCHOOLS— <i>cont.</i>				
C4.—Annual Grant for Education of Blind, Deaf, Defective and Epileptic Children (56 & 57 Vic., c. 42, and 62 & 63 Vic., c. 32)	48,300 - -	57,993 19 4	—	9,693 19 4
5.—Aid Grants to Local Education Authorities (2 Edwd. VII, c. 42. s. 10)	2,474,000 - -	2,469,462 12 2	4,537 7 10	—
6.—Special Grants to certain Local Education Authorities (<i>Supplementary</i>).	200,000 - -	170,862 5 10	29,137 14 2	—
GRANTS FOR TRAINING OF TEACHERS, AND PUPIL TEACHERS :				
D1.—Maintenance Grants for Training Colleges, &c.	343,759 - -	352,045 14 11	—	8,286 14 11
2.—Building Grants for Training Colleges	15,000 - -	19,500 - -	—	4,500 - -
3.—Pupil Teacher Centres, and Instruction of Pupil Teachers not in centres.	232,000 - -	181,091 1 8	50,908 18 4	—
GRANTS TOWARDS EXPENDITURE ON SECONDARY SCHOOLS :				
E1.—Grants for Secondary Schools	339,500 - -	254,210 16 6	85,289 3 6	—
2.—Contributions towards Local Science and Art Scholarships held in Secondary Schools.	33,100 - -	31,664 13 4	1,435 6 8	—
GRANTS TOWARDS EXPENDITURE ON OTHER AIDED SCHOOLS AND CLASSES :				
F1.—Grants for Technical Institutions, Schools of Art, and Evening Schools.	410,000 - -	423,834 13 8	—	13,834 13 8
2.—Scholarships, Royal and Local Exhibitions and Prizes	10,070 - -	9,731 10 7	338 9 5	—
3.—Examples of Students' Works and Materials for Examinations	950 - -	664 4 7	285 15 5	—
4.—Grants for Miscellaneous Schools	550 - -	894 7 -	—	344 7 -
Carried forward - - - £.	13,203,716 - -	13,033,441 1 -	241,062 1 3	70,787 2 3

CLASS IV.—*continued.*EDUCATION—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Deficit : Due to unexpected increase in the number of Schools and the number of Scholars.

Surplus : Casual variation.

Surplus : Due to the excess of Expenditure, upon which Aid was given to certain Local Authorities, having been less than was anticipated.

Deficit : Due to an under-estimate of the number of Students to be admitted to Training Colleges and Hostels in September 1906.

Deficit : Due to delay in maturing of claims in 1905-6, in which year the Vote of 10,000*l.* was unexpended.

Surplus : Mainly due to delay on the part of Authorities in sending in claims, and to the revision of Grants being only partially carried out in 1906-7.

Surplus : The contemplated revision of Grants to Secondary Schools in 1906-7 was not carried out, and the money provided was therefore not required.

Surplus : Due to smaller demand for Contributions by Local Education Authorities than was anticipated.

Deficit : Due to the fact that the action of the Local Education Authorities in developing certain portions of the work in respect of which these grants are payable took effect somewhat earlier than was anticipated.

Surplus : Casual saving.

Surplus : Due to suitable Students' works not being available for purchase as examples and to less materials being required for examinations than were estimated for.

Deficit : Due to the payment of claims which had not come forward in 1906-7, in which year an under expenditure of 341*l.* occurred.

CLASS IV.—continued.

VOTE 1.—BOARD OF

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	13,203,716 - -	13,033,441 1 -	241,062 1 3	70,787 2 3
ROYAL COLLEGE OF SCIENCE, LONDON :				
G1.—Salaries and Wages - -	14,775 - -	15,242 9 4	---	467 9 4
2.—Exhibitions and Allowances to Students	4,225 - -	3,523 9 5	701 10 7	---
3.—Laboratory Expenses. Apparatus, Instruments, Materials, &c. (including a Grant in Aid)	4,750 - -	4,869 14 1	---	119 14 1
Committee of Inquiry - -	--	103 3 -	---	103 3 -
ROYAL COLLEGE OF ART :				
H1.—Salaries and Wages - -	7,157 - -	6,871 9 5	285 10 7	---
2.—Allowances to Students -	4,165 - -	3,922 16 -	242 4 -	---
3.—Materials, Plants, Models, &c.	1,100 - -	1,117 4 3	---	17 4 3
MUSEUMS AND CIRCULATION :				
I 1.—Salaries and Wages (Victoria and Albert Museum)	29,344 - -	28,832 4 6	511 15 6	---
2.—Salaries and Wages (Bethnal Green Museum) - - -	1,795 - -	1,783 3 11	11 16 1	---
3.—Police (Victoria and Albert Museum)	10,630 - -	10,713 17 -	---	83 17 -
4.—Police (Bethnal Green Museum)	1,700 - -	1,687 9 5	12 10 7	---
5.—Travelling and Postage - -	750 - -	584 17 9	165 2 3	---
6.—Incidental Expenses, &c. -	100 - -	59 10 9	40 9 3	---
7.—Purchase Grant, Science (Grant in Aid)	1,660 - -	1,660 - -	---	---
8.—Purchase Grant, Art (Grant in Aid)	11,100 - -	11,100 - -	---	---
9.—Local Museums, Grant in Aid of	1,250 - -	1,250 - -	---	---
Carried forward - £.	13,298,217 - -	13,126,762 9 10	243,033 - 1	71,578 9 11

CLASS IV.—*continued*EDUCATION—*continued*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Deficit : Due to the cost of the Additional Staff sanctioned by the Treasury on the opening of the New College.

Surplus : Due to vacancies occasioned by resignations in the course of the Session, and to the alterations of the College Building which temporarily limited the accommodation available for the Summer Courses.

Deficit : Casual excess.

Deficit : It was not foreseen that the Treasury would grant an honorarium for services rendered in connection with this Inquiry when the Estimates were framed.

Surplus : Due to the re-appointment of the Council for Art having been in abeyance.

Surplus : Due to resignations and to the fact that the full number of Students in Training was not appointed.

Deficit : Casual variation.

Surplus : Due to small savings on the various sections of Staff included in the Sub-Head.

Surplus : Casual variation.

Deficit : Casual variation.

Surplus : Casual variation.

Surplus : Due to under-expenditure on travelling in consequence of fewer objects being offered for purchase abroad.

Surplus : It is impossible to estimate this expenditure very closely.

Grant in Aid.

Grant in Aid.

Grant in Aid.

CLASS IV.—*continued.*

VOTE 1.—BOARD OF

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	13,298,217 - -	13,126,762 9 10	243,033 - 1	71,578 9 11
MUSEUMS AND CIRCULATION— <i>continued.</i>				
I 10.—Preparation, Illustration and Printing of Catalogues, &c.	900 - -	536 15 4	363 4 8	—
11.—Carriage, Apparatus, Materials, &c.	800 - -	777 1 4	22 18 8	—
WORKS AND FURNITURE, SOUTH KENSINGTON :				
K1.—Wages - - - - -	14,819 - -	14,390 15 4	428 4 8	—
2.—Heating, Lighting and pre- cautions against Fire	6,540 - -	6,432 12 7	107 7 5	—
3.—Furniture, Materials, &c., and fitting up objects for Exhibition	3,200 - -	3,217 16 -	—	17 16 -
GEOLOGICAL MUSEUM :				
L1.—Salaries and Wages - - -	2,119 - -	2,053 19 4	65 - 8	—
2.—Police - - - - -	811 - -	813 3 10	—	2 3 10
3.—Purchase of Specimens, &c. (Grant in Aid)	350 - -	350 - -	—	—
4.—Furniture, Fittings, &c. - -	250 - -	308 15 1	—	58 15 1
5.—Heating and Lighting - -	350 - -	277 12 11	72 7 1	—
6.—Travelling, Incidental Ex- penses, Postage and Adver- tisements	70 - -	68 3 6	1 16 6	—
Carried forward - - £.	13,328 426 - -	13,155,989 5 1	244,093 19 9	71,657 4 10

CLASS IV.—*continued.*EDUCATION—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Surplus : Due to the fact that the Authors failed to deliver their "Copy" in time for payment during the year.

Surplus : Casual variation.

Surplus : Due to the employment of fewer men.

Surplus : Casual variation.

Deficit : Casual variation.

Surplus : Casual variation.

Deficit : Casual variation.

Grant in Aid.

Deficit : Due to payment at the close of the Financial Year for certain fittings, which were completed earlier than was expected.

Surplus : Due to certain extensions of Electric Lighting having been deferred.

Surplus : Casual variation.

CLASS IV.—*continued.*

VOTE 1.—BOARD OF

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	13,328,426 0 0	13,155,989 5 1	244,093 19 9	71,657 4 10
GEOLOGICAL SURVEY of GREAT BRITAIN :				
M1.—Salaries - - - -	15,203 - -	14,702 15 10	500 4 2	—
2.—Travelling and Postage - -	2,025 - -	1,846 9 7	178 10 5	—
3.—Incidental Expenses - -	350 - -	350 13 9	—	- 13 9
COMMITTEE ON SOLAR PHYSICS :				
N1.—Grant in Aid - - -	700 - -	700 - -	—	—
2.—Salaries - - - -	1,151 - -	1,149 16 1	1 3 11	—
GROSS TOTAL - £.	13,347,855 - -	13,174,739 - 4	244,773 18 3	71,657 18 7
			Net Surplus of Gross Estimate over Expenditure.	
			£. 173,115 19 8	
			Deficiency of Appropriations in Aid Realised.	
O.—Appropriations in Aid - - -	8,255 - -	7,950 5 3	£. 304 14 9	
			Net Surplus to be Surrendered.	
Original Net Estimate £.13,139,600	13,339,600 - -	13,166,788 15 1	£. 172,811 4 11	
Supplementary - - 200,000				

CLASS IV.—*continued.*EDUCATION—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Surplus: Due to changes on the Staff.

Surplus: Principally due to the vacancies referred to under L1.

Deficit: Casual variation.

Grant in Aid.

Surplus: Casual variation.

Deficit:—The details appended show the variations between Estimated and Actual Receipts:—

	Estimate.	Actual.
	£. s. d.	£. s. d.
Miscellaneous Receipts -	1,345 - -	1,894 16 5
Fees for Inspection of Secondary Schools -	750 - -	273 - -
„ Examinations -	1,400 - -	1,545 17 8
„ Admission to Royal College of Science -	3,500 - -	2,877 5 -
„ Admission to Royal College of Art -	700 - -	796 8 -
„ Admission to Museums -	560 - -	562 18 2
	£. 8,255 - -	7,950 5 3

CLASS IV--*continued*.VOTE 1.—BOARD OF EDUCATION—*continued*.

EXTRA REMUNERATION.

RETURN showing the EXTRA REMUNERATION (when exceeding 25*l.*) received by Officers of the BOARD OF EDUCATION, out of PUBLIC FUNDS, &c., in addition to the fixed Salaries and Ordinary Emoluments of their Offices, during the Year ended 31 March 1907.

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which provided.	Amount.
			£. s. d.
A. 1.—ADMINISTRATION :			
Assistant Secretary - - -	For Editing, etc., the Register of the Privy Council.	Class II., Vote 7 -	69 4 -
Senior Examiner - - -	As Private Secretary to Chief Secretary for Ireland.	Class II., Vote 33 -	420 - -
Junior Examiner (A.) - - -	Gratuity as Secretary of Committee of Enquiry—Royal College of Science, Superintending Examinations - - -	Class IV., Vote 1 -	100 - -
		" " -	1 1 -
" " (B.) - - -	As Private Secretary to Lord President of the the Council.	Class II., Vote 7 -	265 16 8
Woman Clerk - - -	Marriage Gratuity.	Class IV., Vote 1 -	55 8 4
G. 1.—ROYAL COLLEGE OF SCIENCE :			
Professor (Chemistry) and Dean of College.	Examiner - - -	Class IV., Vote 1 -	200 - -
Professor (Physics) - - -	" - - -	" " -	190 3 6
" (Mechanics) - - -	" - - -	" " -	156 10 -
" (Botany) - - -	{ Administrative work of vacant Professorship of Zoology.	" " -	123 5 6
		" " -	100 - -
Temporary Professor (Metallurgy)	Examiner - - -	" " -	167 19 6
Assistant Professor (Mechanics) -	" - - -	" " -	133 6 8
" " (Chemistry) -	Assistant Examiner - - -	" " -	67 3 -
" " (Physics) A. -	{ Examiner - - - Examinations respecting Colour Vision Test	Class II., Vote 9 -	123 - -
" " " B. -			8 8 -
" " " B. -	Assistant Examiner - - -	Class IV., Vote 1 -	29 9 -
Instructor (Mechanics) A. -	Examiner - - -	" " -	120 - -
" " B. -	" - - -	" " -	367 16 -

CLASS IV.—*continued.*VOTE I.—BOARD OF EDUCATION—*continued.*EXTRA REMUNERATION—*continued.*RETURN showing the Extra Remuneration received by Officers of the Board of Education—*continued.*

Rank of Officer.	Service for which Extra Remuneration was Received.	Source from which Provided.	Amount.
G. 1.—ROYAL COLLEGE OF SCIENCE— <i>continued</i> :			£. s. d.
Demonstrator (Chemistry) A. - - - - -	Assistant Examiner - - - - -	Class IV., Vote 1 -	56 14 -
" " B. - - - - -	" " - - - - -	" " -	55 18 -
" " C. - - - - -	" " - - - - -	" " -	61 - -
" (Physics) A. - - - - -	" " - - - - -	" " -	66 4 -
" " B. - - - - -	" " - - - - -	Class II., Vote 13 -	32 1 -
" (Botany) - - - - -	" " - - - - -		63 - -
" (Botany) - - - - -	" " - - - - -	Class IV., Vote 1 -	46 2 -
Assistant (Chemistry) A. - - - - -	" " - - - - -	" " -	54 4 -
" " B. - - - - -	" " - - - - -	" " -	57 17 -
" (Mechanics) - - - - -	" " - - - - -	" " -	182 8 -
H. 1.—ROYAL COLLEGE OF ART :			
Professor (Modelling) - - - - -	Supervision of Modelling of Statues for Victoria and Albert Museum.	Class II., Vote 25 -	172 - -
I. 1.—VICTORIA AND ALBERT MUSEUM :			
Assistant Keeper - - - - -	Assistant Examiner - - - - -	Class IV., Vote 1 -	48 3 -
Assistant - - - - -	" " - - - - -	" " -	77 11 -
M. 1.—GEOLOGICAL SURVEY :			
Assistant in Fossil Department - -	Cutting Rock Sections - - - - -	" " -	48 3 4
N. 2.—COMMITTEE ON SOLAR PHYSICS :			
Director - - - - -	Examiner - - - - -	" " -	103 9 -
Chief Assistant - - - - -	Assistant Examiner - - - - -	" " -	30 1 -

B. 1.—INSPECTION AND EXAMINATION.

A sum of 887*l.* (approximately) has been paid for Examination and Inspection Fees to 7 Officers in receipt of Military or Naval retired pay. In some cases the payments have been subjected to 10 per cent. deduction under Treasury Rules framed under Section 6 of the Superannuation Act, 1887.

The Net Surplus of 48,499*l.* 14*s.* 1*d.* shown upon the Account of the Vote for the "Board of Education"; for the year ended 31 March 1906 has been surrendered.

Board of Education,
30 November 1907.

John Bromley,
Accounting Officer.

I certify that this Account has been examined under my directions and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General

CLASS IV.—continued.

VOTE 1.—BOARD OF EDUCATION—continued.

STATEMENT of Expenditure out of Grants-in-Aid, 1906-1907.

	Balance 1905-1906.	Grant, 1906-1907.	TOTAL.	Expenditure, 1906-1907.	Balance carried forward.
	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.
I. 7.—Purchase Grant. Science	32 17 3	1,660	1,692 17 3	1,667 2 1	25 15 2
8.—Purchase Grant. Art	2,690 4 10	11,100	13,790 4 10	10,442 2 9	3,348 2 1
9.—Grant in Aid of Local Museums.	1,243 12 7	1,250	2,493 12 7	1,420 15 9	* 1,072 16 10
L. 3.—Purchase of Specimens, Geological Museum.	8 13 4	350	358 13 4	289 18 -	68 15 4
N. 1.—Committee on Solar Physics	325 16 10	700	1,025 16 10	829 2 9	196 14 1

* The balance under this Head this year shows a further reduction. It includes a sum of 68*l.* which was promised to various Local Authorities, payable when the Board's requirements are fulfilled.

Edw. Harris,
Clerk in Charge of the Accounts.

SCHEDULE of TRUST FUNDS administered by the BOARD OF EDUCATION.

TITLE OF FUND.	3 % Consolidated New Zealand Stock.	3 % Irred. Deb. Stock North Eastern Railway.	2½ % Consols.	3½ % India Stock.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Huxley Memorial	1,246 8 2	—	—	—
Bessemer Prize	—	175 - -	—	—
Murchison Prize	—	—	544 13 5	—
Alexandra Scholarships	—	—	—	1,267 - 4
Allan and Newton Memorial Prize	—	—	—	201 2 11
Tyndall Prize	—	—	—	106 19 9
Forbes Prize	—	—	—	351 - 5
Frank Hatton Prize	—	—	—	156 10 5
Whitworth Scholarships	—	—	—	99,518 11 4
Marshall Scholarship	—	—	—	898 13 8
Warington Smyth Memorial	—	—	—	497 19 -
Matthey Prize	—	—	—	291 14 6
£.	1,246 8 2	175 - -	544 13 5	103,289 12 4

CLASS IV.—*continued.*

VOTE 1.

BOARD OF EDUCATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Heads A 1, Excess. C 2, C 4, D 1, D 2, F 1, F 4, G 1, G 3, H 3, I 3, K 3, L 2, L 4, and M 3.

2. A new Sub-Head, C 6, was introduced into the Account to show the total charge against the Supplementary Vote which provided for the payment of a Special Grant equal to three-fourths of the excess in the case of certain Local Education Authorities whose expenditure on local education to be met out of the rates exceeded the produce of a rate of 1s. 6d. in the pound. I observe that in the following year a Supplementary Vote has again been taken for this purpose. Sub-Head C. 6.

3. Provision for Building Grants to Training Colleges was first made in the Estimates for the year 1905-6, but, as no claim matured within the period of that account, no expenditure was then incurred. During the present year grants have been made to certain Local Education Authorities amounting to 19,500*l.*, as against an Estimate of 15,000*l.*, the excess Expenditure being attributed to the delay in maturing of claims in 1905-6. These grants are in aid of the cost of the acquisition of sites and buildings, of the erection of buildings, or of the enlargement or improvement of existing buildings. In 1905-6 the grant was fixed at 25*l.* per place, or 25 per cent. of the total cost, whichever was the less; but during the year 1906-7 it has been increased to an amount not exceeding 75 per cent. in respect of all capital expenditure incurred. Sub-Head D. 2. Building Grants to Training Colleges.

4. The further expenditure (viz., 103*l.* 3*s.* -*d.*) incurred in 1906-7 on account of the Committee of Inquiry referred to in paragraphs 2 and 3 respectively of my Reports for the years 1904-5 and 1905-6 has been charged to a special Sub-Head, no provision having been made in the Estimates for the year. Of this sum 100*l.* is in respect of a gratuity to the Secretary of the Committee, and was authorised, as explained to the Public Accounts Committee of 1907 (Q. 8269), after the Estimates had been prepared. New Sub-Head. "Committee of Inquiry."

5. The Amount to be Surrendered is, as shown by the Account, 172,811*l.* 4*s.* 11*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	13,347,855	-	-
Expenditure (<i>Gross</i>) - - - - -	13,174,739	-	4
Net Surplus - - -	173,115	19	8
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - -	304	14	9
Net Amount to be Surrendered - -	£. 172,811	4	11

CLASS IV.—*continued.*

VOTE 1.—BOARD OF EDUCATION—*continued.*

GRANTS IN AID.

Grants in Aid. 6. A statement is appended to the Account showing the expenditure out of the various Grants-in-Aid and the balances at the close of the year. The statement has been audited in detail by my Department, and is correct.

ELEMENTARY SCHOOL TEACHERS' DEFERRED ANNUITY FUND.

Elementary School Teachers' Deferred Annuity Fund. The Capital and Income Accounts rendered for the year 1906-7, in respect of the Elementary School Teachers' Deferred Annuity Fund, instituted under the Act of 1898. (61 and 62 Vict., c. 5), have been printed as an Appendix to this Report in accordance with the arrangement to which reference was made in the Report on Vote 1 of Class IV. for the year 1900-01. These Accounts have been examined in detail in my Department and are correct.

Appendix A.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 2.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses of the BRITISH MUSEUM and of the NATURAL HISTORY MUSEUM, including certain Grants in Aid, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.		EXPENDITURE.		Expenditure compared with Grant.						
					Less than Granted.		More than Granted.				
BRITISH MUSEUM.					£.	s.	d.	£.	s.	d.	
A.—Salaries and Wages	58,330	—	—	58,352	7	—	—	22	7	—	
B.—Police	5,129	—	—	5,120	8	—	8 12	—	—	—	
C.—Purchases and Acquisitions, Grant in Aid	22,000	—	—	22,000	—	—	—	—	—	—	
D.—Bookbinding, Preparing, &c.	10,517	—	—	10,225	19	6	291 — 6	—	—	—	
E.—Printing Catalogues, &c.	6,890	—	—	6,885	1	4	4 18 8	—	—	—	
F.—Reproduction of Works of Art for Local Museums	600	—	—	583	2	11	16 17 1	—	—	—	
G.—Warming, Ventilating, Fire-extinguishing, and Electric Lighting Apparatus	2,832	—	—	3,042	5	8	—	210	5	8	
H.—Furniture and Fittings	8,386	—	—	8,380	15	1	5 4 11	—	—	—	
I.—Incidental Expenses	3,574	—	—	3,677	13	7	—	103	13	7	
K.—Annuity in respect of Loan for Purchase of Land, &c. (57 & 58 Vict., c. 34)	7,883	—	—	7,868	7	8	14 12 4	—	—	—	
TOTAL, British Museum £.	126,141	—	—	126,136	—	9	341 5 6	336	6	3	
NATURAL HISTORY MUSEUM, SOUTH KENSINGTON.											
L.—Salaries and Wages	28,876	—	—	28,754	12	2	121 7 10	—	—	—	
M.—Police	2,641	—	—	2,638	18	1	2 1 11	—	—	—	
N.—Purchases and Acquisitions, Grant in Aid	5,500	—	—	5,500	—	—	—	—	—	—	
O.—Preparing, Bookbinding, &c.	4,300	—	—	4,202	7	—	97 13 —	—	—	—	
P.—Printing Catalogues, &c.	2,570	—	—	2,967	8	3	—	397	8	3	
Q.—Warming, Ventilating, and Fire-extinguishing Apparatus	800	—	—	531	13	5	268 6 7	—	—	—	
R.—Furniture and Fittings	6,800	—	—	6,789	11	10	10 8 2	—	—	—	
S.—Incidental Expenses	1,420	—	—	1,520	2	6	—	100	2	6	
TOTAL, Natural History Museum - £.	52,907	—	—	52,904	13	3	499 17 6	497	10	9	
GROSS TOTAL - - £.	179,048	—	—	179,040	14	—	841 3 —	833	17	—	
Deduct,—					Net Surplus of Gross Estimate over Expenditure						
T.—Appropriations in Aid: £.					£. 7 6 —						
Dividends on 30,000 <i>l.</i> Consols (26 Geo. 2, c. 22, s. 48) - - - - -	750					Surplus of Appropriations in Aid Realised.					
Receipts from the sale of Museum Publications, including Printed Titles of Printed Books, &c. - 2,300		Estimated.		Realised.	£. 1,344 17 9						
Rents from Houses, &c. (57 & 58 Vict., c. 34) - - - - -	6,000	9,050	—	—	10,394	17	9	Total Surplus to be Surrendered.			
NET TOTAL - - £.	169,998	—	—	168,645	16	3	£. 1,352 3 9				

CLASS IV.—*continued.*VOTE 2.—BRITISH MUSEUM—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess occasioned by the retention of the services of a First Class Assistant for a short period beyond the date originally fixed for his retirement.

B.—Casual variation.

C.—Grant in Aid.

D.—The provisions for binding Oriental Books and Manuscripts and repairing and arranging Antiquities were not fully required.

E.—Casual variation.

F.—Casual variation.

G.—Excess due to alterations to the electric "Alarm" apparatus, and the installation of additional ventilating fans.

H.—Casual variation.

I.—This excess is attributable to the extra labour engaged for the shifting of books and cleaning in the Library consequent on the removal of the provincial newspapers to the Hendon Repository.

K.—The minor expenses of the Property were below the provision.

L.—Saving mainly arose from the non-expenditure of 100% provided for the remuneration of a person not on the establishment for the preparation of a Catalogue of Fossil Rodentia.

M.—Casual variation.

N.—Grant in Aid.

O.—The cost of preparing Geological and Mineralogical specimens for exhibition was less than estimated.

P.—Greater progress than had been anticipated was made with the Monograph of Mosquitoes and the Report on the Natural History Results of the "Discovery" Antarctic Expedition.

Q.—Certain contemplated work on the heating apparatus was not carried out.

R.—Casual variation.

S.—Excess incurred for General Cleaning and the carriage of an unusually large number of parcels.

T.—Receipts exceeded the amounts taken as Appropriations in Aid. The full rentals are not available by the 31st of March; an exceptional demand for certain high-priced catalogues occurred; and fees were received under new regulations for photographing from the collections.

The total amounts received under this Sub-Head were as follows:—

	£	s.	d.
From dividends on the Museum Invested Fund - - - - -	750	-	..
	£	s.	d.
From the sale of publications - - - - -	2,924	10	7
From royalties on casts made from the Trustees' moulds - - - - -	27	7	8
From lavatories and bicycle stands - - - - -	57	5	8
From Photographic Fees - - - - -	111	6	-
From the sale of old stores - - - - -	7	12	5
	3,128	2	4
From the rents of houses, &c. (57 and 58 Vict., c. 34), including 32 <i>l.</i> 10 <i>s.</i> 2 <i>d.</i> repaid by the Commissioners of Inland Revenue in respect of Income Tax on rents received by the Trustees - - - - -	6,516	15	5
TOTAL - - - - -	£ 10,394	17	9

CLASS IV.—*continued.*VOTE 2.—BRITISH MUSEUM—*continued.*

The Surplus of 587*l.* 5*s.* -*d.*, shown on the Account of the Vote "British Museum" for the year ended 31st March 1906, has been surrendered.

British Museum,
29 November 1907. }

E. Maunde Thompson,
Director and Principal Librarian,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

STATEMENT as to Expenditure from Grants in Aid.

Sub-Head C.—Purchases and Acquisitions (British Museum):		£.	s.	d.
Balance from 1905-6	- - - - -	17,423	15	1
Grant in Aid, 1906-7	- - - - -	22,000	-	-
		39,423	15	1
Expended, 1906-7	- - - - -	19,356	6	-
Balance to 1907-8	- - - £.	20,067	9	1
Sub-Head N.—Purchases and Acquisitions (Natural History Museum):		£.	s.	d.
Balance from 1905-6	- - - - -	414	18	7
Grant in Aid, 1906-7	- - - - -	5,500	-	-
		5,914	18	7
Expended, 1906-7	- - - - -	5,492	6	4
Balance to 1907-8	- - - £.	422	12	3

British Museum,
29 November 1907. }

E. Maunde Thompson,
Director and Principal Librarian,
Accounting Officer.

CLASS IV.—*continued.*

VOTE 2.

BRITISH MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred on Sub-Heads A., G., Excess, I., P., and S.

2. The Amount to be Surrendered is, as shown by the Account, 1,352*l.* 3*s.* 9*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	179,048	-	-
Expenditure (<i>Gross</i>) - - - - -	179,040	14	0
Net Surplus - - - - -	£.	7	6 0

Add,—

Appropriations in Aid realised in excess of the Estimate - - - - -	£.	1,344	17 9
--	----	-------	------

Total Amount to be Surrendered - - - £. 1,352 3 9

GRANTS IN AID ACCOUNTS.

3. A Statement is appended to the Account, showing the expenditure out of the Grants in Aid, with the balances remaining at the close of the year. Grants in Aid.

The Statement has been audited in detail in my Department, and found correct.

John A. Kempe,
Comptroller and Auditor General

CLASS IV.—continued.

VOTE 3.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL GALLERY, and of the NATIONAL GALLERY OF BRITISH ART, MILLBANK, including a Grant in Aid for the purchase of Pictures, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	6,402 — —	6,231 19 —	170 1 —	—
B.—Purchase of Pictures, Grant in Aid	5,000 — —	5,000 — —	—	—
C.—Police	5,861 — —	5,830 — 11	30 19 1	—
D.—Incidental Expenses	1,300 — —	1,418 1 11	—	118 1 11
E.—Uniforms	175 — —	166 9 8	8 10 4	—
GROSS TOTAL	£. 18,738 — —	18,646 11 6	209 10 5	118 1 11
			Net Surplus of Gross Estimate over Expenditure.	
			£. 91 8 6	
Deduct,—	Estimated.	Realised.	Surplus of Appropriations in Aid realised.	
F.—Appropriations in Aid	1,700 — —	2,521 1 6	£. 821 1 6	
			Total Surplus to be Surrendered.	
NET TOTAL	£. 17,038 — —	16,125 10 —	£. 912 10 —	

Estimated Amount of Receipts from Sale of Catalogues	£. s. d.
Amount of Receipts realised from Sale of Catalogues in the year 1906-7, and paid over to His Majesty's Stationery Office	500 — —
	574 6 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This saving is due to the vacancy in the Directorate from 1st April to 16th June 1906.
- C.—In consequence of new arrangements as to sticks and umbrellas it was found possible to dispense with the services of two Police Pensioners on Sundays at the Tate Gallery—which accounts for the saving shown.
- D.—By a Treasury letter of the 13th March 1907, a transfer of the sum not exceeding 120*l.* was authorised to this Sub-Head from Sub-Head A. to meet sudden unforeseen expenses in connection with the Cohen Bequest.
- E.—A necessary margin.
- F.—The hitherto unexhibited Turners at the Tate Gallery, and the Rokeby Velasquez and Cohen Bequest pictures continued to attract an unusually large number of visitors, and the estimated increase of 50*l.* proved inadequate.
- SALE OF CATALOGUES —Not too large a margin.

CLASS IV.—*continued.*VOTE 3.—NATIONAL GALLERY—*continued.*

The Surplus of 1,685*l.* 17*s.* 9*d.*, shown on the Account of the Vote "National Gallery, England," for the year ended 31st March 1906, has been surrendered.

EXTRA REMUNERATION :—The Keeper and Secretary received from the Inland Revenue Vote for 1906–7 the sum of 44*l.* 15*s.* for valuation of pictures. Gratuity of 100*l.*, part of 250*l.* which was granted by T.L. 18/7/06 (11227/06) to the Keeper and Secretary for additional labour and responsibility in consequence of the vacancy in the office of Director since January 1905. Gratuity of 100*l.*, granted by T.L. 26/10/06 (18444/06) to the Clerk for his services during the vacancy in the office of Director.

Hawes Turner,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

John A. Kempe,
Comptroller and Auditor General.

Examined,
C. H. Archibald.

GRANT IN AID ACCOUNT.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance on 1st April 1906 ...	5,229	16 6	Purchase money for picture by H. Rigaud ...	2,000	— —
Grant in Aid, 1906–7 ...	5,000	— —	Director's travelling expenses to Germany, Italy, France and Holland...	28	10 4
Interest on Deposit Account ...	157	13 11	Draft Stamps ...	—	4 —
				2,028	14 4
			Balance in hand 31st March 1907 ...	8,358	16 1
	£.	10,387 10 5		£.	10,387 10 5

Hawes Turner,
Accounting Officer.

CLASS IV.—*continued.*

VOTE 3.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Excess. 1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head D. Incidental Expenses.

Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 912*l.* 10*s.* -*d.*

									£.	s.	d.
Grant (<i>Gross</i>)	-	-	-	-	-	-	-	-	18,738	-	-
Expenditure (<i>Gross</i>)	-	-	-	-	-	-	-	-	18,646	11	6
Net Surplus									£.	91	8 6
<i>Add,—</i>											
Appropriations in Aid realised in excess of the Estimate									821	1	6
Total Amount to be Surrendered									£.	912	10 -

GRANT IN AID ACCOUNT.

Grant in Aid. 3. A Statement is appended to the Account, showing the Expenditure out of the Grant in Aid for the Purchase of Pictures (Sub-Head B.) and the balance at the close of the year.

The Statement has been audited in detail in my Department and is correct.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 4.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the NATIONAL PORTRAIT GALLERY, including a Grant in Aid for the Purchase of Portraits, in the year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	3,023 - -	2,992 10 -	30 10 -	—
B.—Purchase of Portraits, Grant in Aid -	750 - -	570 - -	180 - -	—
C.—Police - - - - -	1,347 - -	1,342 3 4	4 16 8	—
D.—Incidental Expenses - - - -	400 - -	602 9 4	—	202 9 4
E.—Uniforms - - - - -	99 - -	105 2 6	—	6 2 6
	£. 5,619 - -	5,612 5 2	215 6 8	208 11 10
Deduct Deficit - - - - -			208 11 10	
Net Surplus to be Surrendered - - - £.			6 14 10	

	£. s. d.
Estimated Amount of Receipts from Sale of Catalogues payable to the Stationery Office	35 - -
Amount of Receipts from Sale of Catalogues in the year, 1906-7, and paid over to the Stationery Office - - - - -	39 6 6
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	240 - -
Amount of Extra Receipts realised in the year 1906-7, and paid over to Exchequer -	254 6 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual: due to vacancies on the staff.

B.—A sum of 180*l.* was, by consent of the Trustees and with the authority of H.M. Treasury, applied to meet in part the deficiency incurred on Sub-Head D, Incidental Expenses, in consideration that a corresponding amount would be added to the Grant in Aid for Purchase of Portraits in 1907-8.

C.—Casual.

D.—Due to the cost of clearing off arrears of work in the exhibition galleries and other expenses postponed from previous years; to special expenses connected with glazing, cleaning, rehanging, etc., the large group of "The House of Commons, 1833;" and to provision of additional gallery requisites.

E.—Casual; owing to vacancies on the staff additional uniforms had to be provided.

RECEIPTS.—The number of Visitors who purchased Catalogues, and paid for admission on Students' Days was slightly above the average and the estimate.

There was neither Surplus nor Deficiency on the Vote "National Portrait Gallery" for the year ended 31st March, 1906.

8 August 1907.

Lionel Cust,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 4.

NATIONAL PORTRAIT GALLERY.

GRANT IN AID ACCOUNT, 1906-7.

1906		£. s. d.			£. s. d.
April 1	Balance brought forward from 1905-6 - -	40 - -	1906-7	Amount expended on Portraits during the year -	475 14 -
1906-7	Grant in Aid transferred from Sub-Head B to the Deposit Account *. -	570 - -	1907	Balance carried forward on the 31st March 1907 -	134 6 -
	£.	610 - -		£.	610 - -

* Of the sum, 750*l.*, voted in 1906-7 under Sub-Head B., as a Grant in Aid for Purchase of Portraits, only 570*l.* was transferred to the Deposit Account from the Vote Account during the year; the balance, 180*l.*, being, by consent of the Trustees and with the authority of H.M. Treasury, applied to meet in part the deficiency incurred on Sub-Head D., Incidental Expenses, in consideration that a corresponding amount would be added to the Grant in Aid for Purchase of Portraits in 1907-8.

9 August 1907.

Lionel Cust,
Accounting Officer.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. Expenditure in excess of the Estimate has been incurred under Sub-Heads D. and E.
Reduction of Incidental Expenditure.	2. The excess expenditure under Sub-Head D., Incidental Expenses, was met in part, under Treasury sanction, by a saving of £180 from the amount granted under Sub-Head B., Purchase of Portraits.
Surplus.	3. The Amount to be Surrendered is, as shown by the Account, £6 14 <i>s.</i> 10 <i>d.</i>
	£. s. d.
	Grant - - - - - 5,619 - -
	Expenditure - - - - - 5,612 5 2
	Net Surplus - - - - - 6 14 10

GRANT IN AID ACCOUNT.

Grant in Aid.

4. A Statement is appended to the Account, showing the amount of £570 transferred from the Grant of £750 for the Purchase of Portraits (Sub-Head B.), the Expenditure out of the moneys provided, and the balance in hand at the close of the year.

The Statement has been audited in detail in my Department and is correct.

John A. Kempe,

Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 5.

WALLACE COLLECTION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and Expenses of the WALLACE COLLECTION in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	3,391 - -	3,317 2 10	73 17 2	—
B.—Police - - - - -	2,797 - -	2,794 18 10	2 1 2	—
C.—Incidental Expenses - - - -	1,200 - -	930 - 5	269 19 7	—
D.—Uniforms - - - - -	133 - -	129 19 3	3 - 9	—
GROSS TOTAL - £.	7,521 - -	7,172 1 4	348 18 8	—
Deduct,—	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure. £ 348 18 8	
E.—Appropriations in Aid - - - -	700 - -	738 8 2	Surplus of Appropriations in Aid Realised. £38 8 2	
NET TOTAL - £.	6,821 - -	6,433 13 2	Total Surplus to be Surrendered. £ 387 6 10	

Estimated Amount of Receipts derived from Sale of Catalogues - - - -	£300 - -
Amount of Receipts realised from Sale of Catalogues and paid over to H.M. Stationery Office - - - - -	278 4 10
Deficit in Receipts - -	£ 21 15 2

CLASS IV.—*continued.*

VOTE 5.—WALLACE COLLECTION—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The surplus is chiefly due to the delay in filling a vacancy in the Attendant Staff, and to the successor starting at the initial rate of pay. Small savings were also made on other items.

B.—Surplus. Casual variation.

C.—Surplus. Owing to the postponement of the redecoration of the interior of Hertford House the sum provided for dismantling the Galleries was not required. The expenditure on repairs to furniture and other miscellaneous items also was less than anticipated.

D.—Surplus.—Casual variation.

E.—Surplus. These receipts consist chiefly of Admission Fees, and cannot be accurately estimated.

Receipts derived from the sale of Catalogues.—Deficit. Cannot be accurately estimated.

The Surplus of 250*l.* 1*s.* 1*d.*, shown on the Account of the Vote "Wallace Collection," for the year ended 31st March 1906, has been surrendered.

29 November 1907.

Claude Phillips,
Keeper and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued*.

- VOTE 5.

WALLACE COLLECTION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

2. The Amount to be Surrendered is, as shown by the Account, 387*l.* 6*s.* 10*d.*

Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	7,521	-	-
Expenditure (<i>Gross</i>) - - - - -	7,172	1	4
Net Surplus	£. 348	18	8

Add,—

Appropriations in Aid realised in excess of the	
Estimate - - - - -	38 8 2
Total Amount to be Surrendered - £.	387 6 10

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 6.

SCIENTIFIC INVESTIGATION, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Sundry Grants in Aid of SCIENTIFIC INVESTIGATION, &c., and other Grants, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
GRANTS IN AID.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society	21,000 — —	21,000 — —	—	—
B.—Meteorological Office	15,300 — —	15,300 — —	—	—
C.—Royal Geographical Society	500 — —	500 — —	—	—
D.—Royal Academy of Music	500 — —	500 — —	—	—
E.—Royal College of Music	500 — —	500 — —	—	—
F.—Marine Biological Association of the United Kingdom.	1,000 — —	1,000 — —	—	—
G.—Royal Society of Edinburgh	300 — —	300 — —	—	—
H.—Scottish Meteorological Society	100 — —	100 — —	—	—
I.—Royal Irish Academy	1,600 — —	1,600 — —	—	—
J.—Royal Irish Academy of Music	300 — —	300 — —	—	—
K.—Royal Zoological Society of Ireland	500 — —	500 — —	—	—
L.—Royal Hibernian Academy	300 — —	300 — —	—	—
M.—British School at Athens	500 — —	500 — —	—	—
N.—British School at Rome	500 — —	500 — —	—	—
OTHER GRANTS.				
O.—Edinburgh Observatory	1,600 — —	1,588 14 3	11 5 9	—
P.—International Geodetic Association	300 — —	294 4 3	5 15 9	—
Q.—North Sea Fisheries Investigation	12,500 — —	11,951 18 2	548 1 10	—
R.—Research into Celtic MSS.	100 — —	100 — —	—	—
S.—International Seismic Association	250 — —	32 18 9	217 1 3	—
	£ 57,650 — —	56,867 15 5	—	—
Surplus to be Surrendered — — — £.			782 4 7	

CLASS IV.—*continued.*VOTE 6.—SCIENTIFIC INVESTIGATION, &c.—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

O.—Casual saving.

P.—Gain by exchange on the annual subscription of 6,000 marks.

Q.—An approximate estimate.

S.—The expenditure includes only the expenses of the British Delegate, no contribution to the funds of the Association having come in course of payment within the year.

EXTRA RECEIPTS.

North Sea Fisheries Investigations: A sum of 3*l.* 14*s.* 4*d.* was realised by the sale of old stores and paid into the Exchequer.

The Surplus of 557*l.* 5*s.* 8*d.*, shown on the Account of the Vote "Scientific Investigation, &c.," for the year ended 31st March 1906, has been surrendered.

Treasury,
9 November 1907 }

W. Blain,
Accounting Officer..

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Account shows a Surplus to be Surrendered of 782*l.* 4*s.* 7*d.* Surplus.

	£.	s.	d.
Grant - - - - -	57,650	-	-
Expenditure - - - - -	56,867	15	5
Surplus - - -	£. 782	4	7

2. The annexed Account of the Meteorological Council for the year 1906-7 has been examined in my Department in detail and found correct. Meteorological Council.

3. The Expenditure under Sub-Heads O., "Edinburgh Observatory," Q., "North Sea Fisheries Investigation," and S., "International Seismic Association," has also been examined in detail and found correct. O., Q., & S. Sub-Heads.

4. With the above exceptions, the Accounts of the various Societies receiving the Grants in Aid are not subject to examination in my Department.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 6.—SCIENTIFIC INVESTIGATION, &c.—*continued.*

STATEMENT referred to in the foregoing Report.

METEOROLOGICAL OFFICE.—ACCOUNT of RECEIPTS and PAYMENTS for the Year ended 31st March 1907.

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance from year 1905-1906	2,621	15 3	Committee (Travelling) Director	7 10 -	
Parliamentary Vote	15,300	- -		1,000 - -	1,007 10 -
Repayment for Forms, Incidental Items, &c.	74	5 1	ADMINISTRATION:		
Repayment for Antarctic Meteorology	-	-	Salaries and Wages	1,233 - -	
LECTURES AND EXPERIMENTS	27	15 -	Rent, Fuel, and Lighting	716 17 -	
SPECIAL RESEARCHES	6	- -	Incidental Expenses	239 15 2	
SUPPLY OF INFORMATION:			Postage	167 18 9	
Weather Forecasts, Reports, &c.	573	18 -	Furniture, Fittings, &c.	197 8 5	
Telegrams sent Abroad	504	19 6	Meteorological Congress	25 7 6	2,580 6 10
	1,078	17 6	SPECIAL RESEARCHES:		
SUPPLY OF INSTRUMENTS, &c.:			Salaries and other Charges	- - -	143 10 -
Repayment of cost of supply of Instruments to Royal Navy	596	17 7	INSPECTIONS:		
Repayment of cost of Instruments by Colonial Governments, Observers, &c.	735	6 -	Salaries and Travelling Expenses	- - -	269 11 4
	1,332	3 7	OCEAN METEOROLOGY:		
CHARGES FOR COMMISSION:			Salaries:—Discussion and reduction of Observations, Agents' fees, &c.	1,804 7 3	
On supply of Instruments, &c.	23	15 -		99 16 6	1,904 3 9
SUPERANNUATION ACCOUNT:			WEATHER INFORMATION AND FORECASTS:		
Annuities	356	5 -	Telegraphic Reports and Storm Warnings, remuneration of Observers, &c.	2,351 11 9	
Interest on Investment	26	19 -	Postage of Reports	242 2 1	
Repayment of Income Tax	-	-	Salaries:—Preparation and Issue of Reports and Forecasts	1,496 1 8	4,089 15 6
	383	4 -	LAND METEOROLOGY:		
	£. 20,847	15 5	Observatories and Stations, including remuneration of Observers, &c.	2,614 12 5	
			Salaries:—Discussion and reduction of Observations &c.	2,073 - -	4,687 12 5
			INSTRUMENTS:		
			Salaries	394 14 1	
			Royal Navy	496 17 7	
			Mercantile Marine, Stations, Colonial Governments, &c.	972 5 -	1,863 16 8
			ANTARCTIC METEOROLOGY:		
			Salaries and other Charges	- - -	85 17 10
			SUPERANNUATION:		
			Pensions and Allowances	1,034 7 8	
			Purchase of Annuity	1,336 11 -	2,370 18 8
			BALANCE:		
			Advance for Travelling Expenses	- - -	
			Cash at Bank	1,793 17 2	
			Cash at Office	50 15 3	1,844 12 5
	£.	20,847 15 5		£.	20,847 15 5

NOTE.—On March 31st 1907 the amount of $2\frac{1}{2}$ per cent. Annuities held by the Trustees for the provision of Superannuation Annuities was 2,156*l.* 4*s.* 1*d.*

July 22 1907.

W. N. Shaw,
Director.

CLASS IV.—*continued.*

VOTE 7.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE
EDUCATION, WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of certain UNIVERSITIES and COLLEGES in GREAT BRITAIN, and of the Expenses under the Welsh Intermediate Education Act, 1889 (52 & 53 Vict. c. 40, s. 9), in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
GRANTS IN AID.				
UNIVERSITIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—University of London - - - -	8,000 - -	8,000 - -	—	—
B.—Victoria University of Manchester -	2,000 - -	2,000 - -	—	—
C.—University of Birmingham - - -	2,000 - -	2,000 - -	—	—
D.—University of Wales - - - -	4,000 - -	4,000 - -	—	—
E.—University of Liverpool - - - -	2,000 - -	2,000 - -	—	—
F.—Leeds University - - - -	2,000 - -	2,000 - -	—	—
G.—Sheffield University - - - -	2,000 - -	2,000 - -	—	—
H.—Scottish Universities - - - -	42,000 - -	42,000 - -	—	—
TOTAL for Universities - - - £.	64,000 - -	64,000 - -	—	—
COLLEGES :				
I.—Colleges, Great Britain - - -	100,000 - -	100,000 - -	—	—
J.—University Colleges, Wales - - -	12,000 - -	12,000 - -	—	—
TOTAL for Colleges - - - £.	112,000 - -	112,000 - -	—	—
INTERMEDIATE EDUCATION, WALES :				
K.—Examination and Inspection—Grant in Aid - - - - -	1,200 - -	1,200 - -	—	—
L.—Grants in Aid of Schools - - -	23,200 - -	23,200 - -	—	—
TOTAL for Intermediate Education, Wales	24,400 - -	24,400 - -	—	—
GRAND TOTAL - - - £.	200,400 - -	200,400 - -	—	—

Treasury, }
9 November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 7.—UNIVERSITIES AND COLLEGES, GREAT BRITAIN, AND INTERMEDIATE EDUCATION,
WALES—continued.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Accounts. 1. The Expenditure out of the Grants in Aid for which this Vote is taken is not examined in my Department. In the case, however, of Intermediate Education, Wales, it is ascertained, in view of the terms of the Estimate and of the Act, that the Aggregate Grant for the Schools in each County does not exceed the amount produced by a County Rate, which is limited to one half-penny in the Pound on the aggregate amount of the rateable value of the property in the County.

Grant and Expenditure. 2. The Grant and Expenditure are shown as equal.

	£.	s.	d.
Grant	200,400	-	-
Expenditure	200,400	-	-

John A. Kempe,
Comptroller and Auditor General

CLASS IV.—*continued.*

VOTE 8.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION in SCOTLAND, and for SCIENCE AND ART in SCOTLAND, including a Grant in Aid, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
ADMINISTRATION.						
Office in London :						
A.—Salaries - - - - -	18,078 - -	18,069 10 2	8 9 10		—	
B.—Travelling and Incidental Expenses - -	388 - -	371 5 -	16 15 -		—	
INSPECTION.						
C.—Salaries - - - - -	32,059 - -	31,235 1 7	823 18 5		—	
D.—Travelling Allowances - - - - -	9,600 - -	9,597 4 11	2 15 1		—	
ELEMENTARY SCHOOLS.						
E.—Annual Grants for Day Scholars - -	924,278 - -	924,267 10 9	10 9 3		—	
F.—Grants for Blind and Deaf Children - -	4,050 - -	4,023 12 -	26 8 -		—	
G.—Additional Grants to School Boards - -	70,000 - -	69,993 - -	7 - -		—	
H.—Aid Grant for Voluntary Schools - -	14,100 - -	14,098 6 9	1 13 3		—	
J.—General Aid Grant - - - - -	327,563 - -	327,578 1 9	—		15 1 9	
K.—Fee Grants for Day Scholars - -	358,114 - -	358,114 - -	—		—	
L.—Pensions and Gratuities to Teachers - -	12,540 - -	12,377 18 5	162 1 7		—	
CONTINUATION CLASSES, ETC.						
M.—Grants for Continuation Classes and for Science and Art - - - - -	118,000 - -	117,984 4 6	15 15 6		—	
ROYAL SCOTTISH MUSEUM, EDINBURGH.						
N.—(1) Salaries and Wages - - - - -	9,186 - -	9,072 18 3	113 1 9		—	
(2) Police - - - - -	1,180 - -	1,166 5 5	13 14 7		—	
(3) Purchase of Specimens, Books, etc. (Grant in Aid) - - - - -	2,600 - -	2,600 - -	—		—	
(4) Furniture, Fittings, etc. - - - - -	1,820 - -	1,819 18 6	- 1 6		—	
(5) Travelling - - - - -	300 - -	293 6 6	6 13 6		—	
(6) Incidental Expenses - - - - -	100 - -	99 17 4	- 2 8		—	
TRAINING OF TEACHERS.						
O.—Annual Grants - - - - -	67,300 - -	67,292 17 10	7 2 2		—	
EXAMINATION OF ACCOUNTS OF SCHOOL BOARDS.						
P.—(1) Salaries - - - - -	856 - -	854 18 -	1 2 -		—	
(2) Travelling and Incidental Expenses - -	16 - -	3 7 -	12 13 -		—	
SPECIAL GRANTS.						
Q.—Special Grants to certain School Boards (Supplementary) - - - - -	11,000 - -	10,850 18 10	149 1 2			
Total { Original - £1,972,128 } { Supplementary £11,000 }	1,983,128 - -	1,981,764 3 6	1,378 18 3		15 1 9	
Deduct Deficit - - - - -			15 1 9			
Net Surplus to be Surrendered - - £.			1,363 16 6			

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	80 - -
Amount of Extra Receipts realised in the Year 1906-1907, and paid over to Exchequer - - - - -	99 15 10

CLASS IV.—*continued.*VOTE 8.—PUBLIC EDUCATION, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Heads A. and B.—Casual Variations.

Sub-Head C.—The saving was due to changes in the Staff.

Sub-Heads D., E., F., G. and H.—Casual variations.

Sub-Head J.—The excess was due to the inadvertent crediting of a receipt to this Sub-Head, which should have been credited to Exchequer Extra Receipts. The mistake was not found out till after March 31st.

Sub-Heads L., M., N. 1, 2, 4, 5, 6, O., P. 1 and 2, and Q.—Casual variations.

EXTRA REMUNERATION.

	£.	s.	d.	
The Counsel received	25	—	—	} from the Treasury for assistance in drafting Statute Law Revision (Scotland) Bill.
Four Staff Clerks received	199	11	—	
The Accountant in Edinburgh received	92	8	—	} for services as Auditors under the Educational Endowments (Scotland) Act 1882.
Thirteen Inspectors received	527	17	6	
Three Junior Inspectors received	116	3	—	} for inspecting Higher Class Schools and for setting or revising examination papers in connection with the Leaving Certificate Examination.
An Examiner received	28	18	—	
Three Staff Clerks received	172	14	—	} for revising examination papers (Leaving Certificate Examination).
Three Second Division Clerks received	89	4	6	
One Staff Clerk received	270	—	—	} for revising examination papers and for clerical assistance in connection with the Leaving Certificate Examination.
				} from the Vote for Colonial Services for salary as British Commissioner for the New Zealand Exhibition.

The Surplus of 94,114*l.* 8*s.* 10*d.*, shown on the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1906, has been surrendered.

G. L. Apperson,
Dover House, Whitehall.

J. Struthers,
Secretary and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

GRANT IN AID.

	£	s.	d.
Balance on 1st April 1906	35	7	5
Voted on Sub-Head N. (3), for 1906–1907	2,600	—	—
Cost of skin of giraffe repaid by donor	50	—	—
	2,685	7	5
Expended in 1906–1907	2,459	3	3
Balance in hand, 31st March 1907	£226	4	2

G. L. Apperson,
Assistant to the Accounting Officer.

CLASS IV.—*continued.*VOTE 8.—PUBLIC EDUCATION, SCOTLAND—*continued.*

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred under Sub-Head J. Excess.

2. A new Sub-Head, Q., was introduced into the Account to show the total charge Sub-Head Q. against the Supplementary Vote, which provided for the payment of a Special Grant equal to three-fourths of the excess in the case of certain School Boards whose expenditure to be met out of rates exceeded the produce of a rate of 1s. 6d. in the pound. A Supplementary Vote has again been taken for this purpose in 1907-8.

3. The Capital and Income Accounts of the Elementary School Teachers' (Scotland) Teachers' Deferred Annuity Fund for the year 1906-7 are appended to this Report. Deferred Annuity Fund.

These Accounts have been examined in detail in my Department, and are correct.

4. The Amount to be Surrendered is, as shown by the Account, 1,363*l.* 16*s.* 6*d.* Surplus.

	£.	s.	d.
Grant - - - - -	1,983,128	-	-
Expenditure - - - - -	1,981,764	3	6
Net Surplus - - - - -	£	1,363	16 6

GRANT IN AID.

5. A Statement is appended to the Account, showing the Expenditure out of the Grant in Aid for the Purchase of Specimens, Books, &c., for the Edinburgh Museum, and the balance at the close of the year. Grant in Aid, Sub-Head A. (3).

The Statement has been audited in detail in my Department, and is correct.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—continued.
VOTE 8.—PUBLIC EDUCATION, SCOTLAND—continued.

ELEMENTARY SCHOOL TEACHERS' (SCOTLAND) DEFERRED ANNUITY FUND.

ACCOUNT OF RECEIPTS AND PAYMENTS, &c., between 1st April 1906 and 31st March 1907, in respect of the Capital and Income of the Deferred Annuity Fund created under the provisions of the Elementary School Teachers (Superannuation) Act, 1898 (61 & 62 Vict., Cap. 57).

Dr.	CAPITAL ACCOUNT.				Cr.			
	Securities (Stocks).		Cash.		Securities (Stocks).		Cash.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1906 :—								
Men Teachers' Subsidiary Fund	87,502	9 2	—	—	—	—	140	—
Women Teachers' Subsidiary Fund	82,105	13 11	—	—	—	—	16,527	— 10
Men Teachers' Subsidiary Fund :—								
Cash transferred from the Income Account	—	—	16,667	— 10	—	—	20	—
Securities purchased*	18,875	14 11	—	—	—	—	17,993	11 1
Women Teachers' Subsidiary Fund :—								
Cash transferred from the Income Account	—	—	18,013	11 1	—	—	—	—
Securities purchased*	20,544	1 6	—	—	209,027	19 6	—	—
TOTAL	£.		£.		£.		£.	
	209,027	19 6	34,680	11 11	209,027	19 6	34,680	11 11

* The accrued dividends on Securities bought or sold, cum. div., have been treated as capital.

Securities (¾ % Consols).
£ s. d.
Men Teachers' Sub. Fund - - - 106,378 4 1
Women Teachers' Sub. Fund - - - 102,649 15 5
£. 209,027 19 6

INCOME ACCOUNT.

	£.		s. d.		£.		s. d.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Balance on 1st April 1906 :—								
Men Teachers' Subsidiary Fund	—	—	6 13	6	—	—	16,667	9 10
Women Teachers' Subsidiary Fund	—	—	5 2	—	—	—	131	7 1
Total Balance	—	—	11 15	6	—	—	18,013	11 1
Men Teachers' Subsidiary Fund :—								
Contributions of Teachers	—	—	14,319	17 6	—	—	17 18	10
Cash transferred from the Capital Account	—	—	140	—	—	—	22	9 7
Interest on Investments	—	—	2,347	3 4	—	—	—	—
Women Teachers' Subsidiary Fund :—								
Contributions of Teachers	—	—	15,796	6 4	—	—	—	—
Cash transferred from the Capital Account	—	—	20	—	—	—	—	—
Interest on Investments	—	—	2,217	4 9	—	—	—	—
TOTAL	£.		£.		£.		£.	
	—	—	34,852	7 5	—	—	34,852	7 5

C. Maude,
Accounting Officer.

Paymaster General's Office, Whitehall }
16 April 1907.

CLASS IV.—*continued.*

VOTE 9

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to the Board of Trustees for Manufactures in Scotland in aid of the Maintenance of the NATIONAL GALLERY, SCHOOL OF ART, and MUSEUM OF ANTIQUITIES, &c., SCOTLAND, in the Year ended 31st March 1907.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Annuity under the Treaty of Union -	2,000 - -	2,000 - -	—	—
B.—Grant in Aid - - - - -	3,768 - -	3,768 - -	—	—
TOTAL - £.	5,768 - -	5,768 - -	—	—

EXPLANATION of the Expenditure and Grant.

The above Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant in Aid of the Funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, the National Museum of Antiquities, and the Scottish National Portrait Gallery.

Royal Institution, Edinburgh, }
9th December 1907.

Thos. D. Gibson Carmichael,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 9.

NATIONAL GALLERY, &c., SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Grant and
Expendi-
ture.

1. The Grant and Expenditure are shown as equal.

	£
Grant - - - - -	5,768
Expenditure - - - - -	5,768

PURCHASE OF PICTURES ACCOUNT.

National Gallery.

Grant in Aid.

2. The balance in hand on 31st March 1906, was 369*l.* 19*s.* 7*d.*, which, with the Grant in Aid, 1,000*l.*, a further grant of 863*l.* for the purchase of the Raeburn Portrait, and 56*l.* 12*s.* 11*d.* for bank interest, makes a total of 2,289*l.* 12*s.* 6*d.* No purchases having been made in the year, this total represents the balance on 31st March 1907.

National Portrait Gallery.

3. The Grant in Aid of 200*l.* was expended in the purchase of pictures.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 10.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses of the Commissioners of NATIONAL EDUCATION in IRELAND, including a Grant in Aid of the TEACHERS' PENSION FUND, IRELAND, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—ADMINISTRATION :				
1. Salaries and Wages - - -	24,584 - -	24,671 1 8	—	87 1 8
2. Travelling - - - -	650 - -	653 15 3	—	3 15 3
3. Legal Expenses - - - -	560 - -	520 9 -	39 11 -	—
4. Rent - - - - -	116 - -	115 7 8	- 12 4	—
5. Incidental Expenses - - -	400 - -	581 7 5	—	181 7 5
B.—INSPECTION :				
1. Salaries - - - - -	34,341 - -	33,565 17 3	775 2 9	—
2. Travelling - - - - -	14,500 - -	13,603 9 1	896 10 11	—
C.—TRAINING COLLEGES :				
1. Board's Training College, Marlborough Street - - -	13,186 - -	13,192 3 1	—	6 3 1
2. Training Colleges under Private Management - - - -	42,190 - -	42,171 9 5	18 10 7	—
3. Prizes for Irish - - - -	150 - -	150 - -	—	—
D.—MODEL SCHOOLS :				
1. Central Model Schools - - -	1,072 - -	1,030 2 3	41 17 9	—
2. Metropolitan, District, and Minor Model Schools - - - -	9,066 - -	9,257 3 1	—	191 3 1
E.—NATIONAL SCHOOLS :	£.			
1. Principals, Assistants, Workmistresses, &c, in Ordinary and Model Schools and Teachers of Schools paid by Capitation - - - -	958,619			
Deduct amount available from the Ireland Development Grant towards the cost of Assistant Teachers appointed on a minimum average attendance of 50 - - - - -	26,495			
	932,124 - -	1,058,291 9 2	—	126,167 9 2
2. Monitors and their Travelling Expenses; and Pupil Teachers -	32,000 - -	29,180 3 9	2,819 16 3	—
3. Organising Teachers - - -	700 - -	663 1 1	30 18 11	—
4. Retiring Gratuities - - -	500 - -	1,263 14 9	—	763 14 9
5. Repayment of Commission to Local Postmasters, and Incidentals -	200 - -	218 14 8	—	18 14 8
6. Free Grants of Books - - -	600 - -	402 9 9	197 10 3	—
7. Evening Elementary Schools -	15,500 - -	11,556 9 4	3,943 10 8	—
Carried forward - - -	£. 1,122,439 - -	1,241,094 7 8	3,764 1 5	127,419 9 1

CLASS IV.—continued.

VOTE 10.—PUBLIC EDUCATION, IRELAND—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - -	1,122,439 - -	1,241,094 7 8	8,764 1 5	127,419 9 1
F.—MANUAL AND PRACTICAL INSTRUCTION :				
1. Salaries, Travelling and Personal Expenses of Staff, &c. - -	7,434 - -	6,626 16 3	807 3 9	--
2. Equipment Grants, &c. - - -	2,400 - -	670 4 3	1,729 15 9	--
G.—TEACHERS' RESIDENCES :				
1. Moiety of Annuities payable for Residences, Non-Vested - -	3,600 - -	3,442 5 11	157 14 1	--
2. Moiety of Annuities payable for Residences, Vested - - -	2,500 - -	2,499 5 8	- 14 4	--
H.—SCHOOL GRANT - - - - -	237,000 - -	109,430 17 11	127,569 2 1	--
I.—GRANT IN AID OF PENSION FUND - -	18,000 - -	18,000 - -	--	--
GROSS TOTAL - - - £.	1,393,373 - -	1,381,763 17 8	139,028 11 5	127,419 9 1
			Net Surplus of Gross Estimate over Expenditure.	
			£. 11,609 2 4	
Deduct,—			Surplus of Appropriations in Aid Realised.	
J.—APPROPRIATIONS IN AID - - -	Estimated. 150 - -	Realised. 212 - 11 -	£. 62 - 11	
			Total Surplus to be Surrendered.	
NET TOTAL £.	1,393,223 - -	1,381,551 16 9	£. 11,671 3 3	

CLASS IV.—*continued.*

VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Sub-Head A.—Administration :

A. 1.—Office Salaries, Wages, &c. - - - - - £. 87. 1. 8. Excess.

This excess is due to the fact that, subsequent to the date on which the Estimates were submitted, the Treasury sanctioned the award of special increments (8 at rate of 7*l.* 10*s.* 0*d.* per annum each) to Second Division Clerks on the office staff from 1st July 1905.

A. 2.—Office Travelling Expenses, &c. - - - - - £. 3. 15. 3. Excess.

A. 3.—Office Legal Expenses - - - - - £. 39. 11. —. Saving

A. 4.—Office Rents - - - - - £. —. 12. 4. Saving.

Casual excess and savings.

A. 5.—Office Incidents - - - - - £. 181. 7. 5. Excess.

It was found necessary to incur a larger expense for advertisements than was contemplated when the Estimate was prepared, and an exceptionally heavy charge for postage stamps required for official use accrued in respect of the year 1906-7.

Sub-Head B.—Inspection :

B. 1.—Salaries, Fees, &c. - - - - - £. 775. 2. 9. Saving.

B. 2.—Travelling and Personal Expenses - - - - - £. 896. 10. 11. Saving.

These savings were caused by the death of a senior inspector early in 1906, and by the diminished payments of fees, travelling expenses, &c., consequent upon the decline during the year in the number of Evening Schools in operation.

Sub-Head C.—Training Colleges :

C. 1.—Board's Training College, Marlborough Street - - - - - £. 6. 3. 1. Excess.

C. 2.—Training Colleges under Private Management - - - - - £. 18. 10. 7. Saving.

Casual excess and casual saving.

Sub-Head D.—Model Schools :

D. 1.—Central Model Schools - - - - - £. 41. 17. 9. Saving.

D. 2.—Metropolitan, District and Minor Model Schools - - - - - £. 191. 3. 1. Excess.

Casual saving and casual excess.

Sub-Head E.—National Schools :

E. 1.—Principal and Assistant Teachers in Ordinary National Schools and Model Schools, Teachers paid by Capitation, Junior Assistant Mistresses, &c. - - - - - £. 126,167. 9. 2. Excess.

Sub-Heads E. 1 and H form the Common Fund for payment to teachers; the total sums voted under these sub-heads amounted to 1,169,124*l.*, and the payments therefrom to 1,167,722*l.* 7*s.* 1*d.*, thus showing saving of 1,401*l.* 12*s.* 11*d.*—a casual difference having regard to the magnitude of the voted sums.

E. 2.—Monitors &c. - - - - - £. 2,819. 16. 3. Saving.

The number of qualified candidates seeking appointments as monitors and pupil teachers under the revised regulations was considerably smaller than was anticipated.

E. 3.—Organising Teachers - - - - - £. 30. 18. 11. Saving.

Casual saving.

CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E. 4.—Retiring Gratuities - - - - - £. 763. 14. 9. Excess.

The payments made under this Sub-Head are in respect of gratuities awarded to teachers who did not join the Pension scheme, on their retirement from the Board's service through failure of health or old age; it is practically impossible to estimate in advance with any degree of accuracy the claims which will arise in any year from retirements through ill-health. The claims which accrued under this head in 1906-7 were more numerous than was anticipated.

E. 5.—School Incidents and Commission to Local Sub-Postmasters - £. 18. 14. 8. Excess.

Casual excess.

E. 6.—Free Grants of Requisites - - - - - £. 197. 10. 3. Saving.

In consequence of the continued suspension of grants towards the building of vested schoolhouses, the number of grants of Free Stock awarded to new schools coming into operation during the year 1906-7 was smaller than was anticipated.

E. 7.—Evening Schools - - - - - £. 3,943 10. 8. Saving.

This saving arose from the falling off in the number of Evening Schools in operation during the year 1906-7 as compared with the preceding year.

Sub-Head F.—Manual and Practical Instruction :

F. 1.—Salaries, Travelling Fees, &c. - - - - - £. 807. 3. 9. Saving.

Saving due principally to the lesser number than anticipated of teachers who availed themselves of the facilities for attending courses of instruction under local Technical Instruction Committees, and to vacancies during the year in the staff of sub-organizers.

F. 2.—Equipment Grants - - - - - £. 1,729. 15. 9. Saving.

The number of schools claiming Equipment Grants during the year was much smaller than was anticipated.

Sub-Head G.—Teachers' Residences :

G. 1.—Non-Vested Schools - - - - - £. 137. 14. 1. Saving.

G. 2.—Vested Schools - - - - - £. -. 14. 4. Saving.

Casual savings.

Sub-Head H.—School Grant - - - - - £. 127,569. 2. 1. Saving.

See Note under Sub-Head E. 1.

Sub-Head J.—Appropriations in Aid - - - - - £. 62. -. 11. Excess.

Casual excess.

CLASS IV.—*continued.*

VOTE 10.—PUBLIC EDUCATION, IRELAND—*continued.*

EXTRA REMUNERATION.

Return showing Extra Remuneration (when exceeding £25) received by Officers of the Board out of Public Funds, in addition to their fixed salaries during the year ended 31st March 1907.

Sub-Head.	Service for which Received.	Amount.
Notes to Sub-Head A. 1 - -	One Staff Clerk received for extra attendance - -	£. s. d. 26 5 -
Ditto.	One Night Watchman received 56 <i>l.</i> 3 <i>s.</i> 2 <i>d.</i> , and another 46 <i>l.</i> 16 <i>s.</i> , as pension out of the Dublin Metropolitan Police Vote (Class III., Vote 18).	102 19 2
Notes to Sub-Head B. 1 - -	One Inspector received from the Intermediate Education Board for duties in connexion with marking Examination Papers.	72 - -
Notes to Sub-Head D. 1 - -	The Medical Attendant who was paid 40 <i>l.</i> under this Sub-Head, received as Divisional Surgeon from the Dublin Metropolitan Police Vote 180 <i>l.</i> , 40 <i>l.</i> from Home Office for reporting on accidents in factories, and 50 <i>l.</i> for attendance on prisoners in cells. (He also received 100 <i>l.</i> for medical services from the authorities of Marlborough Street Training College, out of moneys obtained by them from the Education Vote.)	240 - -
Notes to Sub-Head D. 2 - -	One of the teachers of the Metropolitan Model Schools received from the Intermediate Education Vote for duties in connexion with examination of answer books in arithmetic.	79 14 -
Notes to Sub-Head F. 1 - -	The Directress of Needlework received from the War Office Vote an annuity in consideration of services of her deceased brother.	35 - -
		555 18 2

The Surplus of 1,187*l.* 12*s.* 2*d.*, shown on the Account of the Vote for "Public Education, Ireland," for the year ended 31st March 1906, has been surrendered.

W. J. M. Starkie,
Resident Commissioner and Accounting Officer.

Office of National Education,
Dublin, 29 November 1907.

R. Naish.
Accountant.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 10.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A. 1, A. 2, A. 5, C. 1, D. 2, E. 1, E 4, and E. 5.

Cookery and Laundry. 2. Included in the expenditure shown under Sub-Head E 1 is an amount of 1934*l.* 15*s.* 6*d.* incurred, with the sanction of the Treasury, in respect of grants for instruction given to girls in Cookery and Laundry as Extra Subjects. Hitherto these subjects have formed part of the ordinary School programme.

Disposal of Balance of Customs and Excise Grants. 3. Under the Local Taxation, (Customs, and Excise) Act, 1890, (53 and 54 Vic. c. 60 Sec. 31) a yearly grant of £78,000 was made to the Commissioners of Public Education, Ireland, for the purpose of increasing the Salaries of School Teachers. When the Agriculture and Technical Instruction (Ireland) Act, 1899 (62 and 63 Vic. c. 50) was passed, this grant was assigned for the future to the Agricultural Department. The Commissioners stated that the difficulties in the way of distributing the unexpended balance of 1,647*l.* 3*s.* 10*d.* were practically prohibitive, and the Treasury, in a letter dated 28th January 1907, (No. 1323/07) authorised the Commissioners to pay it over to the Teacher's Pension Fund, or otherwise to dispose of it for the benefit of Teachers. This balance has accordingly been paid over to the Carlisle and Blake Premium Fund, which was established to provide prizes for School Teachers under the administration of the Commissioners.

Abolition of Book Store. 4. Prior to the year 1903-4 it had been the practice to make provision in the Estimates for the purchase of School books, &c., which were kept in stock for the purpose of Supply to Managers of Schools on repayment. From that date, however, the practice was discontinued, as it was decided that for the future the various requisites should be purchased direct from the Contractors by the Managers themselves. Part of the stock in hand at that date has been sold to Schools at a discount and the residue issued free of charge. On winding-up the account there appeared to be a deficit of 284*l.* 19*s.* 6*d.* which has now, with Treasury sanction, been written off.

Surplus. 5. The Amount to be Surrendered is, as shewn by the Account, 11,671*l.* 3*s.* 3*d.*

	£	s.	d.
Grant (<i>Gross</i>)	1,393,373	-	-
Expenditure (<i>Gross</i>)	1,381,763	17	8
Net Surplus	£ 11,609	2	4

Add:—

Appropriations in Aid realised in excess of the Estimate	62	-	11
Total Amount to be Surrendered	£ 11,671	3	3

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 11.

ENDOWED SCHOOLS COMMISSIONERS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Expenses of the Office of the COMMISSIONERS for Managing certain SCHOOL ENDOWMENTS in IRELAND, in the Year ended 31st March, 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	620 - -	605 5 6	14 14 6	—
B.—Travelling - - - - -	120 - -	146 16 2	—	26 16 2
C.—Incidental Expenses - - - - -	170 - -	146 3 6	23 16 6	—
	£. 910 - -	898 5 2	38 11 -	26 16 2
Deduct Deficit - - - - -			26 16 2	
Net Surplus to be Surrendered - - - £.			11 14 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	Savings.	Excess.
	£. s. d.	£. s. d.
A.—Salaries :		
In the Estimate for 1906–07 provision was made for a Secretary at a salary of 450 <i>l.</i> , for a Clerk at a salary of 155 <i>l.</i> , and for an allowance of 15 <i>l.</i> in respect of copying. The Clerk's salary included a 5 <i>l.</i> increment which the then holder of the office—who has since resigned—was not eligible to receive, having failed to secure a Civil Service Certificate. 5 <i>l.</i> was thus saved on the Vote, and in addition 9 <i>l.</i> 14 <i>s.</i> 6 <i>d.</i> of the sum provided for copying remained unexpended.	14 14 6	—
B.—Travelling :		
The holding of a Special Meeting of the Board, and the fact that the Chairman, who is ex-officio a member of the Standing Committee, resides at a distance from Dublin, are accountable for the excess expenditure - - - - -	—	26 16 2
C.—Incidental Expenses :		
1. Stationery.—Saved - - - - -	7 6 5	
2. Law Costs.—Saved - - - - -	20 - -	27 6 5
3. Postage.— <i>Excess</i> - - - - -	—	3 9 11
	23 16 6	—
	38 11 -	26 16 2
Deduct Excess - - - - -	26 16 2	
Net Surplus to be Surrendered - - - £.	11 14 10	

CLASS IV.—continued.

VOTE 11.—ENDOWED SCHOOLS COMMISSIONERS, IRELAND—continued.

EXTRA REMUNERATION.

The Secretary was paid, from the Vote for the Chief Secretary's Office, during the year 1906-07, 50*l.* extra remuneration in connection with the Inspection of Schools under the Educational Endowments (Ireland) Act, 1885, and a further sum of 20*l.* 3*s.* 11*d.* for acting as Centre Superintendent under the Intermediate Education Board for Ireland.

The Surplus of 13*l.* 15*s.* 8*d.*, shown on the Account of the Vote "Endowed Schools Commissioners, Ireland," for the year ended 31st March 1906, has been surrendered.

Stanislaus Murphy,
Accounting Officer.

11 October 1907.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

VOTE 11.

ENDOWED SCHOOLS COMMISSIONERS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.
- Surplus.
1. Expenditure in excess of the Estimate has been incurred under Sub-Head B.

2. The Net Surplus to be Surrendered is, as shown by the Account, 11*l.* 14*s.* 10*d.*

	£.	s.	d.
Grant	910	-	-
Expenditure	898	5	2

Net Surplus . . . £. 11 14 10

John A. Kempe,
Comptroller and Auditor General

CLASS IV.—*continued.*

VOTE 12.

NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the NATIONAL GALLERY OF IRELAND, including a Grant in Aid for the Purchase of Pictures, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	1,641 - -	1,631 2 8	9 17 4	—
B.—Purchase of Pictures - - - -	1,000 - -	1,000 - -	—	—
C.—Travelling Expenses - - - -	150 - -	149 9 3	- 10 9	—
D.—Incidental Expenses - - - -	1,475 - -	750 1 3	724 18 9	—
TOTAL - - - -	4,266 - -	3,530 13 2		—
Surplus to be Surrendered - £.			735 6 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1906-07, and paid over to Exchequer, Admissions, &c. - - - -	50 - -
Amount of Receipts realised in the Year 1906-07 for Catalogues, and paid to H.M. Stationery Office - - - -	47 7 11
	6 16 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Surplus shows amount which was found not to be required for installation, etc., of the Milltown Collection during the year.

GRANT IN AID ACCOUNT.

Balance on 1st April, 1906 - - - -	£75 1 3
Grant in Aid (Subhead B) 1906-07 - - - -	£1,000 - -
	1,075 1 3
Expended in 1906-7 - - - -	1,074 2 0
Balance in hand, 31st March 1907 - - - -	- 19 3

The Surplus of 966/ 9s. 1d., shown on the Account of the Vote "National Gallery, Ireland," for the year ended 31st March 1906, has been surrendered.

Walter Armstrong,
Director and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 12.

NATIONAL GALLERY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Saving. 1. The amount provided under Sub-Head D. for the installation, etc., of the Milltown Collection was not all required.

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 735*l.* 6*s.* 10*d.*

	£.	s.	d.
Grant - - - - -	4,266	-	-
Expenditure - - - - -	3,530	13	2
Surplus to be surrendered - -	£.	735	6 10

GRANT IN AID ACCOUNT.

Grant in Aid. 3. A Statement is appended to the Account showing the expenditure out of the Grant in Aid for Purchase of Pictures (Sub-Head B) and the balance at the close of the year. The Statement has been audited in detail in my Department, and is correct.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*

VOTE 13.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of the QUEEN'S COLLEGES IN IRELAND, in the year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Grant in Aid of the Expenses of Queen's College, Belfast - - - -	1,600 - -	1,600 - -	—	—
B.—Grant in Aid of the Expenses of Queen's College, Cork - - - -	1,600 - -	1,600 - -	—	—
C.—Grant in Aid of the Expenses of Queen's College, Galway - - - -	1,500 - -	1,500 - -	—	—
D.—Remuneration to the Professors of the above-named Colleges, as the equivalent of Students' Fees - - - -	6,911 - -	6,179 10 -	731 10 -	—
GROSS TOTAL - - - £.	11,611 - -	10,879 10 -	731 10 -	—
			Surplus of Gross Estimate over Expenditure. £. 731 10 -	
<i>Deduct,—</i>	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
E.—Appropriations in Aid (Students' Fees) -	6,750 - -	6,019 - -	£. 731 - -	
NET TOTAL - - - £.	4,861 - -	4,860 10 -	Net Surplus to be Surrendered. £. - 10 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D. and E.—Approximate Estimates.

CLASS IV.—*continued.*VOTE 13.—QUEEN'S COLLEGES, IRELAND—*continued.*

EXTRA REMUNERATION.

NAME.	College.	Amount.	Vote or Account.
		£. s. d.	
J. I. Lynham - - -	Queen's College, Galway -	4 4 -	Civil Service Commission.
W. Wylie - - -	Queen's College, Belfast -	81 18 -	
William Graham - - -	Queen's College, Belfast -	100 - -	Board of Intermediate Education.
John Park - - -	- ditto - - ditto - -	57 7 6	
W. B. Morton - - -	- ditto - - ditto - -	30 15 6	
William Bergin - - -	Queen's College, Cork -	73 5 6	
M. M. Hartog - - -	- ditto - - ditto - -	14 6 -	
T. J. P'anson Bromwich -	Queen's College, Galway -	65 3 -	
V. Steinberger - - -	- ditto - - ditto - -	100 - -	
John H. Wardell - - -	- ditto - - ditto - -	65 5 6	
R. K. McElderry - - -	- ditto - - ditto - -	55 2 -	Royal University Fund.
Thomas W. Dougan - - -	Queen's College, Belfast -	88 - -	
G. Gregory Smith - - -	- ditto - - ditto - -	88 - -	
John Park - - -	- ditto - - ditto - -	88 - -	
William Graham - - -	- ditto - - ditto - -	40 - -	
A. C. Dixon - - -	- ditto - - ditto - -	88 - -	
William B. Morton - - -	- ditto - - ditto - -	88 - -	
Gregg Wilson - - -	- ditto - - ditto - -	118 - -	
Edmund A. Letts - - -	- ditto - - ditto - -	118 - -	
Maurice F. FitzGerald -	- ditto - - ditto - -	50 - -	
Lawrence Walker - - -	- ditto - - ditto - -	25 - -	
Johnson Symington - - -	- ditto - - ditto - -	150 - -	
Thomas H. Milroy - - -	- ditto - - ditto - -	100 - -	
James A. Lindsay - - -	- ditto - - ditto - -	100 - -	
Thomas Sinclair - - -	- ditto - - ditto - -	100 - -	
Sir John W. Byers - - -	- ditto - - ditto - -	100 - -	
Sir William Whitla - - -	- ditto - - ditto - -	75 - -	
W. St. Clair Symmers - -	- ditto - - ditto - -	100 - -	
James S. Baxter - - -	- ditto - - ditto - -	50 - -	
Charles H. Keene - - -	Queen's College, Cork -	78 - -	
William F. T. Butler - -	- ditto - - ditto - -	188 - -	
Marcus Hartog - - -	- ditto - - ditto - -	108 - -	
John J. Charles - - -	- ditto - - ditto - -	150 - -	
Charles Y. Pearson - - -	- ditto - - ditto - -	150 - -	
William F. P. Stockley -	- ditto - - ditto - -	78 - -	
William Bergin - - -	- ditto - - ditto - -	78 - -	
Arthur W. Sandford - - -	- ditto - - ditto - -	60 - -	
Patrick T. O'Sullivan - -	- ditto - - ditto - -	75 - -	
Arthur E. Moore - - -	- ditto - - ditto - -	50 - -	
Robert K. McElderry - -	Queen's College, Galway -	70 - -	Department of Agriculture and Technical Instruction, Ireland.
Valentine Steinberger - -	- ditto - - ditto - -	180 - -	
T. J. P'anson Bromwich -	- ditto - - ditto - -	52 10 -	
Joseph P. Pye - - -	- ditto - - ditto - -	150 - -	
John I. Lynham - - -	- ditto - - ditto - -	150 - -	
Wilbraham F. Trench - -	- ditto - - ditto - -	60 - -	
Edward Townsend - - -	- ditto - - ditto - -	50 - -	
Richard J. Anderson - -	- ditto - - ditto - -	50 - -	
W. B. Morton - - -	Queen's College, Belfast -	72 - -	
E. A. Letts - - -	- ditto - - ditto - -	76 12 -	
M. Hartog - - -	Queen's College, Cork -	5 12 -	

F. J. Cullinan,
Clerk in Charge of the Account.
Dublin Castle,
8 November 1907. }

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—continued.

VOTE 13.

QUEEN'S COLLEGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Surplus to be surrendered is, as shown by the Account, -l. 10s. -d. Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	11,611	-	-
Expenditure (<i>Gross</i>) - - - - -	10,879	10	-
Surplus - £.	731	10	-
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - -	731	-	-
Net Amount to be Surrendered - - - £.	-	10	-

2. Annexed are Abstract Accounts of the Income and Expenditure of the three College
Colleges, which have been examined in my Department in detail and found correct. Accounts.

(A.) (B.) (C.)

John A. Kempe,
Comptroller and Auditor General.

CLASS IV.—*continued.*VOTE 13.—QUEEN'S COLLEGES, IRELAND—*continued.*

(A.)

QUEEN'S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of QUEEN'S COLLEGE, BELFAST, for the year ending 31 March 1907.

RECEIPTS.	TOTAL to 31st March 1907.	PAYMENTS.	TOTAL to 31st March 1907.
	£. s. d.		£. s. d.
Balance on 1st April 1906	1,823 15 7	Original Grant	6,729 12 3
Original Grant :	£. s. d.	Less Income Tax	261 12 4
Paymaster General 7,000 - -			6,467 19 11
Less Income Tax 261 12 4	6,738 7 8	Additional Grant	1,600 - -
Additional Grant	1,600 - -	Fees, Fines, &c.	205 17 1
Fees, Fines, &c.	205 17 1	Miscellaneous	254 12 8
Miscellaneous	257 8 8	Library Deposits	40 - -
Library Deposits	41 - -	Class Fees, including payments from the Trustees of the Sorella Trust	3,048 - -
Class Fees, including payments from the Trustees of the Sorella Trust	3,048 - -	Class Fees payable to Lecturers not duly appointed Professors	516 3 -
Class Fees payable to Lecturers not duly appointed Professors	515 3 -	Endowment Scholarships	225 8 10
Endowment Scholarships	275 8 8	Musgrave Chair of Pathology	166 5 2
Musgrave Chair of Pathology Endowment	166 5 2	Purser Studentship	75 - -
Purser Studentship	103 2 8	Riddel Demonstratorship	106 17 6
Riddel Demonstratorship	142 10 -	Grants from Equipment Fund	228 - 8
Grants from Equipment Fund	100 10 8	Apparatus for Various Departments - Special Account	208 17 9
		Library : Purchase of Books, &c.	19 17 6
		Equipment of various Departments	76 16 8
		Expenses of Pathology Department	25 - -
		Balance on 31st March 1907 :—	
		Bank General Account -	£. s. d. 1,607 18 6
		Endowment Accounts -	288 8 4
			1,896 6 10
		Less outstanding Cheques	168 12 8
		In Bursar's hands	14 18 8
			£. 1,752 12 10
£. 15,017 9 2			£. 15,017 9 2

INVESTMENTS STANDING TO CREDIT OF THE COLLEGE ON 31ST MARCH 1907:

General Account—	£. s. d.
Original Grant, 2½% Consolidated Stock	476 18 11
Sullivan Scholarship Account—	
2½% Consolidated Stock	4,548 9 -
Blaney Exhibition Account—	
2½% Consolidated Stock	1,145 18 10
Porter Scholarship Account—	
2½% Consolidated Stock	3,396 16 2
Bank of Ireland Stock	166 11 5
Pakenham Scholarship Account—	
Moscow-Jaroslavl Railway Co.'s Bonds	500 - -
Belfast Water Commissioners' 3½% Stock	500 - -
Musgrave Chair of Pathology, Endowment—	
Belfast Harbour Redeemable Consolidated Stock 3½%	1,500 - -
Belfast Corporation Stock 3½%	3,500 - -
Purser Studentship—	
Ground Rent of property in Royal Avenue, Belfast (£100 per annum).	
Guaranteed 2½% Stock	311 1 -
Riddel Demonstratorship—	
Belfast Water Commissioners' 3% Stock	5,000 - -

T. Hamilton, President.
Wm. Wylie, Bursar.

CLASS IV.—*continued.*VOTE 13—QUEEN'S COLLEGES, IRELAND—*continued.*

(B.)

QUEEN'S COLLEGE, CORK.

ANNUAL ACCOUNT of CASH RECEIPTS and PAYMENTS of the President and Bursar of the
QUEEN'S COLLEGE, CORK.

RECEIPTS.	TOTAL to 31st March 1907.	PAYMENTS.	TOTAL to 31st March 1907.
Balance - - - - -	£. s. d. 3,917 7 6	Original Grant - - - - -	£. s. d. 7,044 4 8
Original Grant - - - - -	£. s. d. 7,000 - -	Less Income Tax - - - - -	248 7 1
Less Income Tax - - - - -	248 7 1	Additional Grant - - - - -	1,599 17 8
	6,761 12 11	Special Grant - - - - -	- - -
Additional Grant - - - - -	1,600 - -	Fees, Fines, &c. - - - - -	109 8 4
Special Grant - - - - -	- - -	Miscellaneous - - - - -	103 12 -
Fees, Fines, &c. - - - - -	134 2 6	Library Deposits - - - - -	20 - -
Miscellaneous - - - - -	103 18 5	Class Fees - - - - -	2,405 - -
Library Deposits - - - - -	22 - -	Blayney Fund Scholarship - - - - -	32 1 -
Class Fees - - - - -	2,371 - -	NOTE.—Where payments exceed receipts the difference is deducted from last year's balances.	
Blayney Fund (Dividend) - - - - -	32 1 -	Balance on 31st March :—	
		Bank General Account -	£. s. d. 2,860 - 11
		„ Special Account -	1 10 10
		Crawford Observatory (Deposit) Account -	149 11 5
		Less outstanding Cheques - -	3,011 3 2 54 7 5
			2,956 15 9
		In Bursar's hands - - - - -	9 10 -
			2,966 5 9
£.	14,032 2 4	£.	14,032 2 4

INVESTMENT STANDING TO CREDIT OF THE
COLLEGE ON 31ST MARCH 1907:

Blayney Exhibition Account—

In 2½ % Consolidated Stock - - - £. s. d.
1,348 17 3

Queen's College, Cork,
31 March 1907.

J. Dandon, Deputy President.
D. C. Newsom, Acting Bursar.

CLASS IV.—*continued.*VOTE 13—QUEEN'S COLLEGES, IRELAND—*continued.*

(C.)

QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President, Deputy-President and Bursar of
QUEEN'S COLLEGE, GALWAY.

RECEIPTS.	TOTAL to 31st March 1907.	PAYMENTS.	TOTAL to 31st March 1907.
	£. s. d.		£. s. d.
Balance 1st April 1906	1,238 - 3	Original Grant -	6,959 6 6
		Less Income Tax	250 4 4
			6,709 2 2
Original Grant	7,000 - -	Additional Grant	1,558 14 -
Less Income Tax	250 4 4	Special Grant	- - -
	6,749 15 8	Fees, Fines, &c.	140 12 -
Additional Grant	1,500 - -	Miscellaneous	310 - -
Special Grant	- - -	Library Deposits	15 - -
Fees, Fines, &c.	60 2 8	Class Fees	866 2 6
Miscellaneous	38 - -	Endowments	174 18 9
Library Deposits	14 - -	Balance on 31st March 1907 :—	
Class Fees	897 10 -	No. 1. Bank General Account	£. s. d. 347 11 4
Endowments	188 14 4	No. 2. Bank Account	612 18 7
		Less outstanding cheques	960 9 11 55 4 4
			905 5 7
		In Bursar's hands	1 7 11
			906 13 6
£.	10,681 2 11	£.	10,681 2 11

INVESTMENTS STANDING TO CREDIT OF THE
COLLEGE ON 31ST MARCH 1907 :

Blayney Exhibition Account— £. s. d.

2½ % Consolidated Stock 1,112 15 5

Dr. and Mrs. Browne Scholarship—

2½ % Consolidated Stock— 1,359 - -

Endowment Fund—

5 % Preference Stock of the Midland,
Great Western Railway of Ireland 800 - -Alexr. Anderson, President.
J. I. Lynham, Bursar.

CLASS IV.—*continued.*

EDUCATION, SCIENCE AND ART.

The subjoined Summary compares the Gross Expenditure for the Services in Class IV. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	SERVICE.	(Grant (Gross)).	Expenditure (Gross).		Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.		
			£.	s. d.	£.	s. d.	Surplus.	Deficit.		More than Estimated.	Less than Estimated.	Estimated.
		£.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1	Board of Education	13,347,855	13,174,739	- 4	173,115	19 8	—	—	172,811	4 11	—	—
2	British Museum	179,048	179,040	14 -	7 6	-	—	—	1,352	3 9	—	—
3	National Gallery	18,738	18,646	11 6	91 8	6	—	—	912	10 -	*500	-
4	National Portrait Gallery	5,619	5,612	5 2	6 14	10	—	—	6 14	10	*35	-
5	Wallace Collection	7,521	7,172	1 4	348	18 8	—	—	387	6 10	240	-
6	Scientific Investigation, &c.	57,650	56,867	15 5	782	4 7	—	—	782	4 7	*300	-
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales	200,400	200,400	- -	—	—	—	—	—	—	—	—
8	Public Education, Scotland	1,983,128	1,981,764	3 6	1,363	16 6	—	—	1,363	16 6	80	-
9	National Gallery, &c., Scotland	5,768	5,768	- -	—	—	—	—	—	—	—	—
10	Public Education, Ireland	1,393,373	1,381,763	17 8	11,609	2 4	—	—	11,671	3 3	—	—
11	Endowed Schools Commissioners, Ireland	910	898	5 2	11 14	10	—	—	11 14	10	—	—
12	National Gallery of Ireland	4,266	3,530	13 2	735	6 10	—	—	735	6 10	50	-
13	Queen's Colleges, Ireland	11,611	10,879	10 -	731	10 -	—	—	- 10 -	-	—	—
	TOTAL	17,215,887	17,027,082	17 3	188,804	2 9	—	—	1,035	14 9	1,205	-
									2,266	8 4	1,300	3 6
									190,034	16 4	More than Estimated	£. 95 3 6
									TOTAL Amount to be Surrendered - - - £.			

* Paid in and taken credit for by Stationery Office.

Exchequer and Audit Department,
January 1908.

John A. Kempe,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1906-7.

C L A S S V.

FOREIGN AND COLONIAL SERVICES.

- . REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.
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CLASS V.

FOREIGN AND COLONIAL SERVICES.

	PAGE
1.—Diplomatic and Consular Services - - - - -	449
2.—Colonial Services - - - - -	462
3.—Telegraph Subsidies and Pacific Cable - - - - -	507
4.—Cyprus, Grant in Aid - - - - -	509
5.—Treasury Chest Fund - - - - -	517

CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses in connection with His Majesty's EMBASSIES, MISSIONS, and CONSULAR ESTABLISHMENTS ABROAD, and other Expenditure chargeable to the CONSULAR VOTE, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expenses and other Expenditure chargeable to the Consular Vote, in the year ended

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DIPLOMATIC SERVICES :				
A. —Salaries and Rent Allowances - -	200,349 - -	197,783 19 10	2,565 - 2	—
B. —Wages - - - - -	5,000 - -	5,380 14 9	—	380 14 9
C. —Journeys on the Public Service - -	8,330 - -	8,496 16 11	—	166 16 11
D. —Couriers - - - - -	3,600 - -	3,579 2 4	20 17 8	—
E. —Postage - - - - -	1,200 - -	1,182 7 3	17 12 9	—
F. —Fuel and Light - - - - -	1,635 - -	1,554 8 10	80 11 2	—
G. —Extra Rent - - - - -	1,325 - -	1,421 13 -	—	96 13 -
H. —Law Charges - - - - -	550 - -	672 11 5	—	122 11 5
I. —Relief to Distressed British Subjects -	100 - -	75 - -	25 - -	—
J. —Incidental Expenses, etc. - - -	4,000 - -	4,415 8 3	—	415 8 3
K. —Special Missions and Services - -	30,000 - -	21,127 18 8	8,872 1 4	—
L. —Outfits - - - - -	8,000 - -	13,913 14 6	—	5,913 14 6
M. —Compassionate Gratuities to Retired Chancery and Consular Attendants.	500 - -	842 7 3	—	342 7 3
Total for DIPLOMATIC SERVICES - £.	264,589 - -	260,446 3 -	11,581 3 1	7,438 6 1
GENERAL CONSULAR SERVICES :				
N. —Salaries - - - - -	141,026 - -	134,821 18 11	6,204 1 1	—
O. —Office Expenses and Fee Allowances -	79,165 - -	78,625 15 4	539 4 8	—
P. —Student Interpreters - - - - -	5,500 - -	5,489 2 -	10 18 -	—
Q. —Special Services, Outfits, and Travelling	9,300 - -	14,286 5 7	—	4,986 5 7
R. —Postage - - - - -	2,000 - -	2,271 7 6	—	271 7 6
S. —Incidental Expenses, etc. - - -	1,650 - -	1,862 11 11	—	212 11 11
T. —Chapels, Chaplains, Hospitals, &c. -	1,450 - -	1,435 14 10	14 5 2	—
U. —Relief to Distressed British Subjects -	600 - -	592 12 -	7 8 -	—
Total for GENERAL CONSULAR SERVICES.	240,691 - -	239,385 8 1	6,775 16 11	5,470 5 -
Carried forward . . - £.	505,280 - -	499,831 11 1	18,357 - -	12,908 11 1

CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

in connection with His Majesty's EMBASSIES, MISSIONS AND CONSULAR ESTABLISHMENTS ABROAD,
31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

A.—Additional expenditure was incurred at Washington; but on the other hand the Legations at Tehran, Belgrade, Havana, Buenos Aires and Rio de Janeiro remained vacant during part of the year, and the Salaries provided for the Ministers in Corea and Montenegro were not required in full.

B.—Caused by small increases of wages at several posts, and by the rise in the currency value at Tehran. More has been taken for 1907–8.

C.—Above the average.

D.—Casual difference.

E.—Same as D.

F.—One quarter only of the allowance to the Washington Embassy came in course of payment in the year.

G.—Expenditure at Tehran and Constantinople was more than had been anticipated.

H.—Same as C.

I.—Cannot be accurately estimated.

J.—Chiefly owing to special expenditure in Abyssinia and at Belgrade, and to the rise in the currency value at Tehran.

K.—The provision made for Unforeseen Missions proved to be more than was necessary, and the amount taken on account of the expenses of the Peace Conference was not required in the year.

L.—Same as I.

M.—The following Gratuities were paid during the year:—

	£.	s.	d.
To a Writer at Yokohama - - - - -	24	11	3
To a Chancery Porter at Constantinople - - - - -	222	-	-
To a Head Writer at Bangkok - - - - -	34	6	8
To a Munshi at Tehran - - - - -	104	13	10
To a Cavass at Constantinople - - - - -	80	-	-
To a Boatman at Swatow - - - - -	18	12	8
To an Apothecary at Tehran - - - - -	128	18	-
To a Messenger at Peking - - - - -	8	9	-
To a Gatekeeper at Tehran - - - - -	25	9	1
To a Writer at Shanghai - - - - -	52	-	-
To a Chancery Servant at Rome - - - - -	143	6	9
	<u>£842</u>	<u>7</u>	<u>3</u>

N.—Mainly owing to vacancies at Rio de Janeiro, Abidjean, Dar-al-Baida and Christiania; and at several minor posts in Turkey and Persia.

O.—Caused by vacancies at Fernando Po, Libreville, Macao, Abidjean and Serres.

P.—Same as D.

Q.—Above the average. Heavy expenditure was incurred in the Congo State.

R.—Above the average. More has been taken for 1907–8.

S.—Owing to increased expenditure for trials and subsistence of prisoners.

T.—Same as D.

U.—Same as D.

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward . . .	505,280 - -	499,831 11 1	18,357 - -	12,908 11 1		
SERVICES in CHINA, partly repayable from Indian Revenues:						
V.—Salaries, Allowances, and Wages -	53,874 - -	54,108 12 3	—	234 12 3		
W.—Legation Guards	340 - -	373 14 2	—	33 14 2		
X.—Outfits and Travelling	5,000 - -	4,249 10 2	750 9 10	—		
Y.—Rent Allowances	1,800 - -	1,864 3 4	—	64 3 4		
Z.—Postage	500 - -	527 10 7	—	27 10 7		
AA.—Incidental Expenses, &c.	1,986 - -	2,334 11 7	—	348 11 7		
BB.—Prison Expenses, Witnesses, Deportations, &c.	300 - -	561 - 3	—	261 - 3		
CC.—Medical Attendance	1,486 - -	1,539 11 7	—	53 11 7		
DD.—Relief to Distressed British Subjects	25 - -	73 9 9	—	48 9 9		
Total for SERVICES in CHINA	65,311 - -	65,632 3 8	750 9 10	1,071 13 6		
SERVICES in JAPAN, COREA and SIAM:						
EE.—Salaries, Allowances, and Wages	25,061 - -	24,920 - 11	140 19 1	—		
FF.—Legation Guards	235 - -	36 12 -	198 8 -	—		
GG.—Outfits and Travelling	2,300 - -	1,889 10 1	410 9 11	—		
HH.—Rent Allowances	1,200 - -	1,767 16 2	—	567 16 2		
II.—Postage	225 - -	243 18 10	—	18 18 10		
JJ.—Incidental Expenses, &c.	1,193 - -	1,045 16 3	147 3 9	—		
KK.—Prison Expenses, Witnesses, Deportations, &c.	400 - -	395 12 2	4 7 10	—		
LL.—Medical Attendance	1,146 - -	1,060 14 2	85 5 10	—		
MM.—Relief to Distressed British Subjects	25 - -	—	25 - -	—		
Total for SERVICES in JAPAN and SIAM	31,785 - -	31,360 - 7	1,011 14 5	586 15 -		
NN.—Telegrams	45,000 - -	32,181 14 4	12,818 5 8	—		
OO.—Refund to Indian Revenue in respect of Diplomatic and Consular Services in China, Persia, Turkey-in-Asia and Siam	2,500 - -	6,003 3 10	—	3,503 3 10		
GROSS TOTAL	649,876 - -	635,008 13 6	32,937 9 11	18,070 3 5		
			Net Surplus of Gross Estimate over Expenditure.			
			£. 14,867 6 6			
			Surplus of Appropriations in Aid Realised.			
			£. 6,060 19 5			
			Total Surplus to be Surrendered.			
NET TOTAL	553,856 - -	532,927 14 1	£. 20,928 5 11			

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

V.—Chiefly owing to the Grant of War Allowances and to the rise in the value of the dollar. The excess was reduced by savings owing to the post of Antung not being filled up.

A net over-payment of 29*l.* 5*s.* 10*d.* made to a late Assistant Clerk at Shanghai Court has been written off with Treasury sanction.

W.—The expenditure was increased by renewals of clothing, and by the rise in the value of the dollar.

X.—There were fewer journeys than usual.

Y.—Owing to an additional allowance at Shanghai Court.

Z.—Same as C.

AA.—Expenditure at the Legation was more than had been anticipated. Part of the excess resulted from the rise in the value of the dollar.

BB.—Caused chiefly by the rise in the value of the dollar and by charges for extra prisoners. More has been taken for 1907–8.

CC.—Owing to the rise in the value of the dollar.

DD.—Same as I.

EE.—The savings on account of vacancies, etc., were considerable, but the amount thus realised was reduced by the Grant of Local Allowances in Siam and by including the Salary of H.M. Consul General in Corea, who was appointed to take the place of a Diplomatic Officer.

FF.—This service came to an end early in the financial year.

GG.—Owing to fewer changes of post in the course of the year.

HH.—Mainly caused by additional Allowances in Siam and Corea and by arrears. More has been taken for 1907–8.

II.—Same as C.

JJ.—Expenditure in Siam was less than had been anticipated.

KK.—Same as D.

LL.—The expenditure for specific attendances and for medical stores was smaller than had been anticipated.

MM.—Same as I.

NN.—Cannot be accurately estimated. Less has been taken for 1907–8.

OO.—This payment clears the accounts between the two Governments to 31st March, 1905. The amount payable to India was not known when the Estimate was framed.

PP.—Appropriations in Aid:—

The Receipts, compared with the Estimate, were as follows:—

Estimated Receipts.			Actual Receipts.		
£.	s.	d.	£.	s.	d.
96,020	-	-	102,080	19	5
			96,020	-	-
More than Estimated			6,060	19	5

The Fees in the General Consular Service were above the average.

The receipts were affected by an abatement of 2,239*l.* 8*s.* 2*d.* on account of Fees over-credited in 1897–8, 1903–4, 1904–5, and 1905–6, and by a write-off under Treasury sanction of a net sum of 8*s.* 9*d.* on account of Fees which could not be recovered.

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

EXTRA REMUNERATION.

The following Extra Allowances were made to members of the Diplomatic and Consular Services during the Year:—

	Amount.	Date of Treasury Authority.
FROM THE DIPLOMATIC AND CONSULAR VOTE:		
To the Ambassador at Washington, Special payment of Salary after the appointment of his successor	£. s. d. 433 6 7	18 Feb. 1907
To the late Minister at Belgrade, Expenses of removing and housing his furniture until his appointment to Berne	103 — —	9 March 1906
To the British Delegate on the Greek Finance Commission, Additional Salary while employed as British Delegate on the Macedonian Financial Commission	1,000 — —	31 Aug. 1905
To the First Secretary, Allowance as British Delegate <i>ad interim</i> on the Greek Finance Commission	400 — —	31 Aug. 1905
To the Agent and Consul-General at Zanzibar, Allowance in aid of expenses in connection with the removal of the Agency residence	150 — —	24 July 1906
To the Consul-General at Antwerp, In aid of expenses in connection with the visit of H.M.S. "Antrim."	75 — —	10 Oct. 1906
To the Consul-General at Odessa, Grant towards special expenses in connection with the disturbances there	150 — —	27 Nov. 1906
To a First Class Assistant in Japan, Special Gratuity while employed in Corea	100 — —	6 March 1906
To the Consul at Newchwang, Special Allowance on account of the Russo-Japanese War	62 4 5	31 July 1906
To the Acting Consul at Newchwang	37 15 7	31 July 1906
To a Second Class Assistant in China	54 — 8	31 July 1906
FROM INDIAN REVENUES:		
To a First Class Assistant in China, Gratuity for services in connection with the Thibet Frontier Commission	350 — —	—
FROM THE OFFICE OF WORKS:		
To the Archivist at Madrid, For Superintendence of Works	87 10 —	—
PAYMENT FROM THE DIPLOMATIC AND CONSULAR VOTE WAS MADE TO:		
A Colonel, R.E., Pay while employed on the Anglo-German Boundary Commission	35 1 4	—
A Captain, R.E., " " " " " "	90 13 1	—
A Captain in the Army, Regulation Allowance as Acting Vice-Consul at Konieh	38 11 9	—
A Commander, R.N., For services as Acting Vice-Consul at Odessa	227 — —	10 May 1906

The Surplus of 16,255*l.* 18*s.* 5*d.* shown on the Account of the Vote "Diplomatic and Consular Services," for the year ended 31st March 1906, has been surrendered.

Foreign Office,
30 November 1907.]

W. C. Cartwright,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC AND CONSULAR SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—Diplomatic Services, Sub-Heads B., C., G., H., J., L. and M.; General Consular Services, Sub-Heads Q., R., S.; Services in China, Sub-Heads V., W., Y., Z., AA., BB., CC. and DD.; Services in Japan, Corea, and Siam, Sub-Heads HH. and II.; also Sub-Head OO. Excess.

DIPLOMATIC SERVICES.

2. Particulars of the Expenditure under those Sub-Heads of the Vote for the Diplomatic Service which are not shown in detail in the Estimate are included in the Statement (A.) appended to this Report. Details of Expenditure.

3. Details of the Expenditure under Sub-Head K., Special Missions and Services, are given in the appended Statement (B.) furnished by the Foreign Office, in addition to which a further Statement (C.), prepared in my Department, is annexed, showing the total cost to 31st March 1907, of those Special Missions and Services, not of a permanent character, in respect of which Expenditure has taken place in preceding years as well as in the period of the present Account. Sub-Head K.
—Special Missions, &c.
(A.)
(B.) (C.)

4. The additional Expenditure at Washington, referred to in the Accounting Officer's explanations, included the payment to Sir H. M. Durand, with Treasury sanction, of a grant of 2,200*l.* in respect of the last year of his service as Ambassador at Washington, in order to make up his remuneration to 10,000*l.*, which was the salary fixed for his successor. Sub-Head A.
—Salaries.

5. The Expenditure in connection with the Delimitation of the Anglo-German Boundary in East Africa included the emoluments of Lieut. T. T. Behrens, R.E., as the Third Commissioner, who between 8th July 1902 and 4th February 1906, had been paid at the rate of 26*s.* a day or about 474*l.* 10*s.* —*d.* per annum. During the same period and until 31st March, 1906, his Regimental pay in addition was issued from Army Funds at the rate of 6*s.* 10*d.* a day, equal to 124*l.* 14*s.* 2*d.* per annum. I have enquired of the Treasury whether it was intended that the rate of 26*s.* a day was to be in addition to Army pay. Sub-Head K.
—Anglo-German Boundary Commission.
Army pay.

6. The total amount of the expenditure on the Anglo-German Boundary Commission shown in Statement C. as 23,977*l.* 6*s.* 11*d.* includes a sum exceeding 500*l.* as the cost of various scientific apparatus, such as: Plane Tables, Levels, Theodolites, Chronometers, Clinometers, Binoculars, etc. When the Commission was dissolved, the proceeds realised by the sale of some of the camp equipment were brought to credit, but the manner of accounting finally for the valuable scientific stores (with the exception of one theodolite which had been sold) was not explained. I am informed that a further enquiry has been addressed by the Foreign Office to Colonel Smith, who is in the East Africa Protectorate, as to the disposal of the instruments, and especially of the chronometers. Instruments

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

Sub-Head K. 7. Reference was made in par. 5 of my Report on this Account for the year 1905–6 to the proportion of the expense of the Anglo-Liberian Boundary Commission incurred on behalf of the Liberian Government, amounting to 4,777*l.*, which was charged against the Vote for Diplomatic Services, 1904–5. I learn from the Foreign Office that no further sums, either on account of principal or interest, had been received up to 19th December 1907, and that the Treasury have been kept informed of the situation.

Alaska Boundary Arbitration. 8 The Expenditure on the Alaska Boundary Arbitration Commission during 1906–7, amounting, as shown in Statement C, to 736*l.* 9*s.* 10*d.*, was in respect of the reimbursement of half of certain expenses incurred by the Canadian Government in 1903. Further expenses amounting to 2,209*l.* 19*s.* 2*d.* for printing, photolithography, etc., were charged, by direction of the Treasury, to the Vote for Stationery and Printing, Class II., Vote 23.

Law Charges. 9. Sub-Head H.—The Expenditure is in excess of the Estimate and includes charges for legal advice at Rome in connection with the will of Mr. Stibbert, making a bequest to the British nation. The bequest was not accepted by His Majesty's Government.

Stores. 10. Sub-Head J., Incidental Expenses—In the course of the examination of the Account it was ascertained that medical stores for the Tehran Legation, for which 125*l.* 17*s.* 4*d.* was charged under Sub-head J., had been lost in the s.s. Tangistan in the Red Sea. The vessel was not a total loss, and I enquired whether any adjustment by General Average had resulted in the recovery of part of the value of the stores consigned by the Foreign Office. I have been informed that the matter is still in the hands of the Average Adjusters.

Compassionate Gratuities : Excess. 11. Sub-Head M., Compassionate Gratuities to Retired Chancery and Consular Attendants.—In par. 6 of the Report on this Account for 1903–4, it was noticed that an excess expenditure had then occurred under the Sub-Head for Compassionate Gratuities, although the sums available annually were subject to a limit of 500*l.* In connection with the excess of 342*l.* 7*s.* 3*d.* which has been incurred in 1906–7, it is observed that the average expenditure in the three years ended 31st March 1907, has been 540*l.* 13*s.* 1*d.*

GENERAL CONSULAR SERVICES.

Seamen's Money Orders. 12. Under Sub-Head N., Salaries, 162*l.* 10*s.* –*d.* has been charged in respect of additional remuneration amounting to 500*l.* per annum, granted with Treasury sanction to the Consuls at Rotterdam, Hamburg and Antwerp, in lieu of the commission hitherto received by them from the Board of Trade for their services in connection with the transmission of seamen's wages. It has also been arranged that a reduced commission of 1*d.* in the pound for money orders shall be charged to seamen, but that present Consuls at ports other than the above, shall receive the same allowance of 2*d.* in the pound as before, any deficiency being made good from the total amount of commission received at all ports. The net balance of the commission is to be credited as an Appropriation in Aid of the Diplomatic and Consular Vote.

Special Gratuity. 13. The Expenditure under Sub-head Q., Special Services, Outfits and Travelling, where an excess of 4,986*l.* 5*s.* 7*d.* is shown, includes a gratuity of 106*l.* to the family of a Consular Officer who died at his post (Pensacola); a grant equal to one quarter of the salary having been paid, with Treasury sanction, to meet expenses which necessarily continued after the Officer's salary had ceased.

GENERAL OBSERVATIONS.

Ex officio Receipts by Diplomatic and Consular Officers. 14. It was mentioned in par. 13 of my Report of last year, that arrangements had been made in connection with the accounts of Diplomatic and Consular Officers for the adoption of new forms to show regular returns of all moneys in their possession, for which H.M. Government is responsible. Instructions for the use of the amended forms by Consular Officers, were given by a circular dated 13th October 1906. In the course of examination of the subsequent accounts of the General Consular Services, it appeared that ex officio receipts, although shown in gross on various accounts

CLASS V.—VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—continued

(A.)

STATEMENT of the EXPENDITURE in the Year 1906-7, under those Sub-Heads of the Vote for DIPLOMATIC and CONSULAR SERVICES (DIPLOMATIC) which are not estimated for in Detail.

COUNTRY.	Wages.	Journeys on the Public Service.	Couriers.	Postage.	Fuel and Light.	Extra Rent and Furniture.	Law Charges.	Relief to Distressed British Subjects.	Incidental Expenses.	Outfits.	Compassionate Gratuities to Retired Chancery and Consular Attendants.	Telegrams.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Abyssinia	279 18 2	2,553 3 1	152 9 11	5 9 11	-	-	-	-	725 16 2	-	-	505 1 7	4,221 18 10
Argentine Republic	-	144 17 9	20 12 9	13 2 11	-	-	-	-	43 4 3	1,100 -	-	321 17 4	1,643 15 -
Austria	154 15 1	287 7 9	13 - 3	101 3 1	-	-	20 -	-	60 14 11	-	-	59 1 2	693 2 3
Bavaria	-	21 17 3	21 2 3	18 1 10	-	-	-	-	35 18 -	400 -	-	1 16 8	498 16 -
Belgium	79 7 -	10 3 10	25 - 11	32 5 7	-	-	-	-	43 - 7	-	-	24 12 -	214 9 11
Brazil	139 5 3	192 18 3	47 14 11	16 5 8	-	-	-	-	40 1 2	1,100 -	-	340 1 4	1,876 6 7
Bulgaria	-	28 10 1	-	-	-	-	-	-	-	-	-	-	28 10 1
Central America	33 2 2	-	-	34 - 10	-	10 -	-	-	5 15 10	400 -	-	188 11 5	671 10 3
Chile	-	134 7 8	-	14 4 6	-	-	-	-	20 1 10	-	-	139 1 7	307 15 7
China	-	81 18 11	-	-	-	122 18 6	-	-	-	1,600 -	79 1 8	4,215 10 -	6,099 9 1
Coburg and Dresden	48 19 5	150 -	-	12 13 9	-	-	-	-	5 2 6	-	-	6 3 11	222 19 7
Colombia	9 -	-	-	28 18 11	-	12 13 4	100 -	-	11 1 8	800 -	-	256 10 6	1,218 4 5
Corea	-	- 5 9	-	-	-	-	-	-	-	-	-	259 13 5	259 19 2
Cuba	-	-	-	-	-	-	-	-	-	535 -	-	-	535 -
Darmstadt	-	198 11 8	-	7 6 5	-	-	-	-	11 18 10	100 -	-	2 18 2	320 15 1
Denmark	49 7 8	-	210 10 10	43 - 4	-	-	3 5 10	-	40 13 -	-	-	22 16 3	369 13 11
Egypt	372 18 -	89 6 10	-	35 6 -	185 -	100 -	-	-	133 1 1	-	-	1,938 10 6	2,854 2 5
France	502 3 1	46 5 4	531 11 7	20 9 7	1,000 -	471 -	158 17 8	75 -	89 5 7	-	-	86 18 3	2,981 11 1

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

(B.)

DETAILS of the EXPENDITURE under the Sub-Head "Special Missions and Services."

	£.	s.	d.
Danube Navigation Commission - - - - -	598	7	5
British Share of the Expenses of the International Slave Trade Bureau at Brussels -	18	-	3
British Share of the Expenses of the International Maritime Bureau at Zanzibar -	400	6	8
Maintenance of Mosquito Chief and Secretary in Jamaica, from January 1 to September 30, 1906 - - - - -	663	-	-
Greek Finance Commission - - - - -	960	-	-
Collection of Commercial Intelligence - - - - -	1,985	16	6
Delimitation of Anglo-German Boundary in East Africa - - - - -	1,339	2	10
Japanese Perpetual Leases (House Tax) Arbitration - - - - -	560	14	-
Special Service Officers in the Macedonian Gendarmerie Commission - - - - -	2,157	10	11
Special Service in Szechuan - - - - -	1,254	11	8
Expenses in connection with the International Military Tribunal in Crete - - - - -	31	16	-
Special Mission to Fez - - - - -	16	8	4
Conference at Algeiras on Affairs of Morocco - - - - -	1,192	15	9
New Hebrides Commission - - - - -	161	5	10
Anglo-French (Lake Chad) Boundary Commission - - - - -	25	9	4
Macedonian Financial Commission - - - - -	1,304	7	5
Alaska Boundary Arbitration - - - - -	736	9	10
Sugar Conference at Brussels - - - - -	653	6	3
Special Mission to Tokio to invest the Mikado with the Order of the Garter - - - - -	1,479	17	7
Special Mission to Carlsruhe to invest the Grand Duke of Baden with the Order of the Garter - - - - -	325	14	8
Special Mission to The Hague to invest Prince Henry of the Netherlands with the Grand Cross of the Bath - - - - -	52	12	2
Peace Conference at the Hague - - - - -	4	10	-
Special Mission to Zanzibar - - - - -	337	1	1
Expenses in connection with the visit of Chinese Commissioners to England - - - - -	53	19	8
Spanish Commercial Tariff Revision - - - - -	43	15	5
Cretan Reforms Commission - - - - -	637	6	4
Sanitary Mission to the Persian Gulf - - - - -	262	9	-
White Slave Traffic Conference at Paris - - - - -	57	15	9
Labour Conference at Berne - - - - -	165	10	2
Commercial Negotiations with Switzerland - - - - -	4	16	4
African Liquor Conference at Brussels - - - - -	244	4	7
Expenses of Tour of Inspection of Consulates in France and Italy - - - - -	114	9	6
Servian Commercial Tariff Revision - - - - -	50	-	-
Moiety of Pension to Colonel Douglas for injuries received in Luristan - - - - -	230	15	-
Expenses in connection with the King's visits abroad - - - - -	117	16	6
Special Mission to Madrid to attend the wedding of the King of Spain - - - - -	1,428	2	10
Special Mission to Trondhjem to attend the Coronation of the King and Queen of Norway - - - - -	1,457	13	1
TOTAL - - - £.	21,127	18	8

CLASS V.—*continued.*VOTE 1.—DIPLOMATIC AND CONSULAR SERVICES—*continued.*

(C.)

STATEMENT showing the TOTAL COST up to 31st March 1907 of those SPECIAL MISSIONS and SERVICES the Expenses of which appear in the Accounts of the Year 1906-1907, and in those of the preceding Year or Years.

Mission.	Expenditure to 31st March 1906.	Expenditure in 1906-1907.	TOTAL.	
	£. s. d.	£. s. d.	£. s. d.	
Collection of Commercial Intelligence.	12,829 11 4	1,985 16 6	14,815 7 10	
Maintenance of Mosquito Chief and Secretary in Jamaica.	13,221 10 -	663 - -	13,884 10 -	
Japanese Perpetual Leases (House Tax) Arbitration.	7,875 9 9	560 14 -	8,436 3 9	
Delimitation of Anglo - German Boundary in East Africa.	22,638 4 1	1,339 2 10	23,977 6 11	
Sugar Conference at Brussels -	2,863 14 1	653 6 3	3,517 - 4	
Special Service Officers on the Macedonian Gendarmerie Commission.	3,445 9 11	2,157 10 11	5,603 - 10	
Special Service in Szechuan -	192 9 7	1,254 11 8	1,447 1 3	
Special Mission to Fez - - -	1,290 1 9	16 8 4	1,306 10 1	
Anglo-French (Lake Chad) Boundary Commission.	17 9 3	25 9 4	42 18 7	
Special Mission to Zanzibar -	57 7 6	337 1 1	394 8 7	
New Hebrides Commission -	15 13 4	161 5 10	176 19 2	
International Military Tribunal in Crete.	2 - -	31 16 -	33 16 -	
Conference at Algeciras on Affairs of Morocco.	648 12 8	1,192 15 9	1,841 8 5	
Alaska Boundary Arbitration -	6,880 16 7	736 9 10	7,617 6 5	
Special Mission to Tokio to invest the Mikado with the Order of the Garter.	2,174 19 5	1,479 17 7	3,654 17 -	
Expenses in connection with the attack on Colonel Douglas and Captain Lorimer in Luristan.	1,000 5 9	230 15 -	1,231 - 9	
Conference at Paris in connection with the White Slave Traffic.	132 6 3	57 15 9	190 2 -	

CLASS V.

VOTE 2.
COLONIAL SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for sundry COLONIAL
showing the Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
GRANTS IN AID OF LOCAL REVENUES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Gold Coast (Northern Territories) - -	10,000 - -	10,000 - -	—	—
A.A.—Transvaal, Repatriation of Chinese Coolies (<i>Supplementary</i>).	22,000 - -	19,972 16 10	2,027 3 2	—
B.—Northern Nigeria - - - - -	315,000 - -	315,000 - -	—	—
B.B.—St. Helena, Grant in Aid of Flax Industry (<i>Supplementary</i>)	4,070 - -	4,070 - -	—	—
C.—West Indian Islands, Steamer Subsidies (<i>Original</i>) £32,550.	37,550 - -	37,550 - -	—	—
Ditto (<i>Supplementary</i>) £5,000				
C.C.—Imperial Institute Fund, Grant in Aid (<i>Supplementary</i>).	1,400 - -	1,400 - -	—	—
D.—West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments.	11,061 - -	10,160 11 11	900 8 1	—
E.—Bechuanaland - - - - -	44,000 - -	44,000 - -	—	—
F.—Wei-Hai-Wei - - - - -	4,500 - -	4,500 - -	—	—
G.—British Central Africa - - - -	37,000 - -	37,000 - -	—	—
H.—British East Africa - - - - -	164,000 - -	164,000 - -	—	—
I.—Uganda - - - - -	112,000 - -	112,000 - -	—	—
J.—Somaliland - - - - -	42,000 - -	42,000 - -	—	—
K.—Uganda Railway Acts, 1896, 1900, & 1902	319,112 - -	319,111 9 6	- 10 6	—
SALARIES, &c., OF GOVERNORS, &c. :				
L.—Bermudas - - - - -	2,200 - -	2,200 - -	—	—
M.—Bahamas - - - - -	1,000 - -	1,000 - -	—	—
N.—Windward Islands - - - - -	700 - -	660 13 5	39 6 7	—
O.—Leeward Islands - - - - -	3,250 - -	3,473 13 1	—	223 13 1
P.—West Indian Agricultural Department, Salaries and Incidental Expenses.	5,253 - -	4,958 9 6	294 10 6	—
WESTERN PACIFIC HIGH COMMISSION :				
Q.—Salaries - - - - -	2,950 - -	2,938 13 11	11 6 1	—
Carried forward	£. 1,139,046 - -	1,135,996 8 2	3,273 4 11	223 13 1

CLASS V.

VOTE 2.
COLONIAL SERVICES.

SERVICES, including certain Grants in Aid, in the Year ended 31st March 1907, each Sub-Head of the Vote.

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

A.A.—Provision for this Service was included in the Supplementary Estimate taken in February 1907. The Estimate was framed on the basis of information furnished by the High Commissioner.

D.—The whole amount voted was not required. A statement showing the distribution of the Grant is appended.

K.—Rounding of Estimate.

N.—The whole amount provided for the remuneration of the Governor's Private Secretary and Clerks was not required.

O.—The Governor died in December 1905, and the balance of salary due to his Estate, and also the remuneration of the Acting-Governor, did not come in course of payment until 1906-7.

P.—Only eleven months' salary of the Commissioner of Agriculture came in course of payment within the year. There was also a saving under "Incidental Expenses."

Q.--More than twelve months' salary came in course of payment in certain cases; but the excess so caused was more than counterbalanced by small savings which occurred under other items; chiefly under that for Special Judicial and Clerical Assistance, &c.

CLASS V.—*continued.*VOTE. 2.—COLONIAL SERVICES—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,139,46 - -	1,135,996 8 2	3,273 4 11	223 13 1
Western Pacific High Commission— <i>cont.</i>				
Q. 1.—Judicial Expenses - - -	100 - -	12 - -	88 - -	—
Q. 2.—Travelling and other Expenses - -	1,000 - -	782 - 3	217 19 9	—
Maintenance of Political Prisoners -	—	70 - -	—	70 - -
Grant to Pitcairn Islanders - -	—	130 15 4	—	130 15 4
SOUTH AFRICA :				
R.—High Commissioner, Salaries - -	7,195 - -	7,027 12 4	167 7 8	—
R. 1.—High Commissioner, Travelling and other Expenses	2,500 - -	1,075 1 8	1,424 18 4	—
S.—Transvaal, Non-effective Charge - -	300 - -	300 - -	—	—
T.—Rhodesia, Salaries - - -	2,550 - -	2,550 - -	—	—
T. 1.—Rhodesia, Travelling and other Expenses.	200 - -	203 - -	—	3 - -
U.—Passages of Governors and other Colonial Officers.	6,000 - -	1,381 6 6	4,618 13 6	—
V.—Boundary Commissions - - -	6,100 - -	5,726 7 10	373 12 2	—
W.—Telegrams on Colonial Service - -	10,000 - -	9,064 14 10	935 5 2	—
X.—Clergy, North America (Expiring Charge)	100 - -	51 2 6	48 17 6	—
Y.—St. Helena - - - - -	356 - -	336 15 -	19 5 -	—
Carried forward - - - £.	1,175,447 - -	1,164,707 4 5	11,167 4 -	427 8 5

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Q 1. } The expenditure under these heads is of a variable character and cannot be estimated
Q 2. } with complete accuracy.

Expenditure in connection with this Service was incurred in 1904-5 and 1905-6, and when the Estimates for 1906-7 were in course of preparation, it was thought that all expenditure would have ceased before the commencement of that year. No provision was made in the Supplementary Estimate taken in February 1907, as it was then known that the expenditure could be met from savings on other Sub-Heads of the Vote.

Expenditure in connection with this Service was incurred in 1902-3. For similar reasons to those given in the previous explanation, no provision was made in the Estimates for 1906-7.

R.—Less was required under the head of "Clerical and other Assistance, &c." than had been estimated for.

R 1.—The Estimate was based on the High Commissioner's recommendation, but he was not able to travel as much as he expected, while very little was spent under the head of "Legal Advice, &c."

T 1.—Casual.

U.—The term of office in the case of certain Governors was extended, and other changes which had been allowed for did not take place. The expenditure under this Sub-Head varies considerably. The usual Statement of actual expenditure is appended.

V.—Expenditure for which provision was not made in the Estimate was incurred owing to the appointment, after the Estimate was framed, of a Commission for the further delimitation of the boundary between the British and French Territory, East of the Niger; but this was more than covered by savings on the provision made in the Estimate for the Anglo Congolese Boundary Commission, which commenced its work at a later date than had been anticipated.

W.—Rather more was spent in connection with outward Telegrams than had been estimated for, but this was more than covered by savings in respect of inward Telegrams.

X.—One pension was not drawn. A small expenditure was incurred for commission in the other case.

Y.—One pensioner died in the course of the year.

CLASS V.—continued.

VOTE 2.—COLONIAL SERVICES—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,175,447 - -	1,164,707 4 5	11,167 4 -	427 8 5
Z.—Niger Company Purchase - - -	44,475 - -	44,474 7 -	- 13 -	—
Z. 1.—Malaria Investigation - - -	500 - -	500 - -	—	—
Z. 2.—New Zealand (Christchurch) Exhibition, 1906, Grant in Aid.	10,000 - -	10,000 - -	—	—
Newfoundland, Contingent of the Royal Naval Reserve, Official Entertainment.	—	* 50 - -	—	50 - -
Newfoundland, Test Case - - - -	—	* 207 11 6	—	207 11 6
St. Helena, Grant in Relief of Distress - -	—	* 263 12 4	—	263 12 4
Tristan da Cunha, Relief of Distress - -	—	* 115 11 8	—	115 11 8
TOTAL { Original - - £1,197,952 } { Supplementary - 32,470 } £.	1,230,422 - -	1,220,318 6 11	11,167 17 -	1,064 3 11
Deduct Deficit - - - -			1,064 3 11	
Surplus to be Surrendered - - - -			10,103 13 1	
Estimated Amount of Extra Receipts payable to Exchequer - - - -			£. s. d.	
			125,215 - -	
Amount of Extra Receipts realised in the year 1906–1907, and paid over to the Exchequer			25,596 17 6	

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

EXPLANATION

Of the Causes of Variation between Expenditure and Grant.

Z.—Rounding of Estimate.

After the Estimate had been framed expenditure was incurred in connection with the Official Entertainment of the Newfoundland Contingent of the Royal Naval Reserve in this country. *See Note.**

After the Estimate had been framed, expenditure was incurred in a test case which arose in connection with the Newfoundland Fisheries question. *See Note.**

In January 1907, it was found necessary to incur expenditure in relieving distress in St. Helena. *See Note.**

After the Estimate had been framed, it was found necessary, owing to an expected dearth of provisions in the Island, to incur expenditure for the conveyance of supplies for the relief of the inhabitants. *See Note.**

*No provision was made for these Services in the Supplementary Estimate which was taken in February 1907, as it was then expected that the expenditure could be met from savings on other Sub-Heads of the Vote.

EXTRA RECEIPTS.

The sum of 100,000*l.*, representing part of the sum which was included in the Estimate in respect of the debt of the Gold Coast Government to the Imperial Exchequer, was not realized. Receipts for fees and fines in connection with the Western Pacific High Commission were rather less than estimated; more was received, however, for publications of the Department of Agriculture in the West Indies. There were also sundry receipts which had not been estimated for, chiefly in connection with Boundary Commissions.

CLASS V.—*continued.*

VOTE 2.—COLONIAL SERVICES—*continued.*

EXTRA RECEIPTS—*continued.*

A sum of 472*l.*, representing the first instalment of an overpayment made to the Island of Montserrat in the year 1904–5, in connection with the Parliamentary Grant in Aid of “Deficiency of General Revenue in certain West Indian Islands,” was paid to the Exchequer by the Crown Agents for the Colonies before the Account of the Vote was closed; but the amount was not passed through the Colonial Office Books.

The Surplus of 7,511*l.* 0*s.* 6*d.*, shewn on the Account of the Vote “Colonial Services,” for the year ended 31st March 1906, has been surrendered.

Colonial Office, }
30 November 1907. }

G. V. Fiddes,
Accounting Officer.

I certify that this Account has been examined under my directions and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

STATEMENT shewing the distribution of the Parliamentary Grant in Aid, West Indian Islands, Botanic Stations and Agricultural Instruction and Experiments, 1906-7. £11,061.

	£	s.	d.
Antigua - - - - -	934	11	11
Barbados - - - - -	1,794	-	-
Dominica - - - - -	1,065	-	-
Grenada - - - - -	500	-	-
Leeward Islands (Federal Account) - - - - -	1,365	-	-
Montserrat - - - - -	550	-	-
St. Kitts-Nevis - - - - -	1,185	-	-
St. Lucia - - - - -	918	-	-
St. Vincent - - - - -	1,299	-	-
Virgin Islands - - - - -	550	-	-
TOTAL - - - - -	10,160	11	11

Colonial Office,
30 November 1907.

G. V. Fiddes,
Accounting Officer.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

STATEMENT of EXPENDITURE on account of PASSAGES of GOVERNORS and other COLONIAL OFFICERS, charged to the Vote for the year 1906–1907 and referred to in “Explanation, &c., SUB-HEAD U.”

Ralph Williams	-	-	Expenses incurred in proceeding from Mafeking to London on his appointment as Governor of the Windward Islands.	£. s. d. 124 19 6
Sir John Anderson	-	-	Expenses incurred on board H.M.S. "Flora" in proceeding on an Official visit to Labuan.	56 7 -

Passage Allowances to the following Officers on Appointment or Retirement :—					
Brigadier General E. J. E. Swayne	-	-	Governor	British Honduras	300 - -
Ralph Williams	-	-	Do.	Windward Islands	350 - -
Sir R. B. Llewelyn	-	-	Do.	Do.	350 - -
Sir E. Girouard	-	-	High Commissioner	Northern Nigeria	200 - -
					1,381 6 6

Colonial Office, }
30 November 1907. f

G. V. Fiddes.
Accounting Officer.

CLASS V.—continued.
VOTE 2—continued.

NEW ZEALAND (CHRISTCHURCH) EXHIBITION, 1906, GRANT IN AID.

ACCOUNT OF THE RECEIPTS AND PAYMENTS TO THE 31ST OF MARCH 1907.

RECEIPTS.		AMOUNT.	EXPENDITURE.	AMOUNT.
Parliamentary Grant in Aid -		£ s. d.		£ s. d.
	- - - - -	- - -	Salaries and Wages	782 - -
	- - - - -	- - -	Travelling Expenses and Subsistence	2,249 19 5
	- - - - -	- - -	Exhibits	1,137 14 11
	- - - - -	- - -	Installation and Decoration	54 4 4
	- - - - -	- - -	Stationery and Printing	553 5 0
			Incidental Expenses	39 10 11
			Balance, 31 March 1907	5,183 5 5
		£ 10,000 - - -		£ 10,000 - - -

Colonial Office, }
30 November 1907. }

G. V. Fiddes,
Accounting Officer.

CLASS V.—*continued.*

VOTE 2.

COLONIAL SERVICES

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads O, and T 1.
- Special Sub-Heads. 2. The Special Sub-Head, Maintenance of Political Prisoners, which appeared in the Accounts of 1904-5 and 1905-6, has been continued, with the concurrence of the Treasury, for the purpose of recording further expenditure incurred in the early part of 1906-7 owing to the postponement of the return of the Ex-Premier and Treasurer to Tonga.
3. Special Sub-Heads have also been opened, under Treasury sanction, for the purpose of recording expenditure for which provision was not made in the Estimates, as follows:—
- (a) Grant to Pitcairn Islanders.—Out of the sum of 150*l.*, re-granted by the Treasury towards the cost of purchasing a vessel for the Pitcairn Islanders, 130*l.* 15*s.* 4*d.* has been expended.
- (b) Newfoundland Contingent of the Royal Naval Reserve, official entertainment.
- (c) Newfoundland Test Case.—The expenditure, amounting to 207*l.* 11*s.* 6*d.*, was incurred in connection with the law relating to Fishery in Newfoundland.
- (d) St. Helena, Grant in Relief of Distress:—Out of 300*l.* granted by the Treasury, an amount of 263*l.* 12*s.* 4*d.* was expended during 1906-7.
- (e) Tristan da Cunha, Relief of Distress:—The expenditure was incurred by the Cape Government on behalf of the Colonial Office for the relief of the inhabitants of Tristan da Cunha. The sum of 115*l.* 11*s.* 8*d.* was expended during 1906-7 on the purchase of provisions. Further expenses of the expedition, in respect of the cost of chartering a vessel from Cape Town to the Island, will appear in the Account for 1907-8.

SOUTH AFRICAN CONSTABULARY.

- Grant 1902-3 1,000,000*l.* Unexpended Balance. 4. On 9th September last the Treasury requested that the Colonial Office would cause me to be furnished with a corrected account of the Grant in Aid, drawn up in accordance with arrangements agreed to by their Lordships.

I am still awaiting the receipt of the statement of final account and I regret therefore that, contrary to the hope expressed last year before the Public Accounts Committee [Q. 7968], I am not yet able to certify as to the amount of unexpended balance which should be surrendered to the Exchequer.

TRANSVAAL AND ORANGE RIVER COLONY.

Grants in Aid of expenses consequent upon the termination of the war.

- Burghers. Other Persons. 5. The expenditure out of the following sums voted in 1902-3 (Additional Estimate, 365) has been the subject of notice in my former Reports.
- (a) 3,000,000*l.* for free grants to Burghers of the late Republics to assist their restoration to their homes and the supply of necessaries for the resumption of their normal occupations, and
- (b) 2,000,000*l.* for grants to other persons in respect of war losses in the two Colonies.

Provision has been made by Supplementary Estimate 1907-8 (263) for the re-vote of the unexpended balances, estimated at an aggregate of 72,490*l.*

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

I learn from correspondence which has passed between the Treasury and the Colonial Office that, as soon as the actual balances unexpended out of the 1902-3 grants have been definitely ascertained, they are to be surrendered to the Exchequer; and that should such balances prove less than the sums re-voted, the respective issues from the Exchequer are to be reduced accordingly.

WESTERN PACIFIC—CHARGES ON ACCOUNT OF BOAT'S CREW.

6. In paragraph 6 of my Report on the Account for 1905-6 mention was made of the charge to Sub-Head R 2, Western Pacific High Commission, Travelling and other expenses, for the pay, rations, and recruiting fees of a boat's crew. Boat's Crew,
New
Hebrides.

The amended accounts which have since been furnished, together with explanations, show that the sums charged by the Deputy Commissioner, New Hebrides, were duly expended.

EXPENSES OF A SOUTH AFRICAN MISSION TO LISBON.

7. It was stated in paragraph 7 of my Report of last year that inquiries had been made as to the expenses, charged to the Vote for 1905-6, of a Mission to Lisbon concerning railway rates in South Africa. Mission to
Lisbon.

Further information has been obtained in support of the expenditure; and, in adjustment of error, a sum of 9*l.* has been credited to the Exchequer.

BOUNDARY COMMISSIONS.

8. The receipt of the British South Africa Company for an amount charged in the Account for 1905-6, though not at the time advanced to the Company, as noticed in paragraph 8 of my Report of last year, has since been furnished. Expenditure
not Vouched
in 1905-06.

9. Anglo-Congolese Boundary Commission.—I have directed the attention of the Colonial Office to the absence of certified Pay Sheets, or other proof of payment, in support of charges, amounting to 143*l.* 9*s.* 10*d.*, for the pay of Native Carriers. Certain ledgers are referred to on the abstracts of account, but these were not furnished to my Department. In explanation, I have been informed that the Accounting Officer passed the amounts in question presuming that the ledgers would later on be available, and the officer in charge will be asked to furnish the required evidence. Sub-Head V,
Boundary
Commission,
Anglo-
Congolese.

The expenditure under Sub-Head V also includes a sum of 81*l.* 0*s.* 8*d.*, paid to the Uganda Government for eight game licences obtained for the British members of the Commission for which the Colonial Government has been asked to furnish proof of payment.

The charge in each case is allowed, subject to the production of the necessary supporting vouchers.

10. Anglo-French Boundary Commission.—Expenditure for which no provision was made in the Estimates for 1906-7 was incurred, with Treasury sanction, on a Commission appointed in September, 1906, for the extended delimitation, in conjunction with French Commissioners, of the boundary between the British and French possessions in the territory between the Niger and Lake Chad. The further cost of the Commission is provided for in the Estimates for 1907-8. Anglo-
French
Boundary
Commission

The sum of 2,798*l.* 3*s.* 5*d.*, which appears in the Account for 1906-7, includes 11*l.* for canoe transport, which would seem from the Way Bill to have been chargeable to the French Section of the Commission. Enquiries on the subject have been addressed by the Colonial Office to the Government of Northern Nigeria, the result of which I have not yet learned.

REPATRIATION OF CHINESE COOLIES.

11. Transvaal, Repatriation of Chinese Coolies.—The expenditure includes, in respect of the first shipment by S.S. "Indravelli," a sum of 8,400*l.* paid to the Chamber of Mines Labour Importation Agency, Limited, Johannesburg, being for a minimum number of 300 coolies at 28*l.* a head. Sub-Head
AA: Chinese
Coolies,
Shipment.

Under Clause 14, of the Labour Contract any labourer was at liberty to terminate his Contract on tendering the expenses incurred in introducing him into the Transvaal, together with a sum sufficient to defray the expenditure necessary for returning him to the port of embarkation.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

The actual average cost to the Agency of each labourer imported was stated at 15*l.* 10*s.*, being 11*l.* 10*s.* as capitation fee charged to employers and 4*l.* per coolie as payment to the Agency in respect of the expenses of organisation.

It was proposed to charge for the first shipment by the "Indravelli," for each coolie, as far as Hong Kong, 6*l.* 10*s.*, and for extending the ship's voyage to other ports 6*l.*, total 12*l.* 10*s.*, in consideration of a guarantee that not less than 300 labourers would be repatriated.

The obligation of the Government was therefore to pay per head in respect of introduction 15*l.* 10*s.* and of return 12*l.* 10*s.*

The payment to the Agency was made up of 3,750*l.* for the provision of the S.S. "Indravelli," being the agreed price for the minimum number of 300 at 12*l.* 10*s.* per head, and a balance of 4,650*l.* for repayment of the cost of importation of the same number at 15*l.* 10*s.* per head.

I pointed out that the importation fee of 15*l.* 10*s.* was repayable only for 267 coolies, the number actually shipped by the "Indravelli," and that therefore there had been an overpayment to the Agency at the rate of 15*l.* 10*s.* for each of thirty-three coolies who were not repatriated, amounting to 511*l.* 10*s.* (see queries printed at p. 478).

In the absence of further explanations I am unable to report that the sum of 511*l.* 10*s.* has been properly charged against the Vote.

12. The cost of repatriating Chinese labourers was diminished by certain amounts recovered from the coolies themselves. The sums received from the coolies as contributions varied considerably, the average being 7*d.* for each of 267 of first shipment, 6*s.* 8*d.* for each of 285 of second shipment, and 21*s.* 11*d.* for each of 214 of third shipment, and in addition the receipts included half the net wages for the final month of service for all of them.

With regard to the recovery of half "net" wages only, reference has been made by the Colonial Office to the Government of the Transvaal, the terms of the Notification (Appendix IX. Cd. 3025) being that "half the wages earned" was to be recovered.

ST. HELENA FLAX INDUSTRY.

Sub-Head
BB, St.
Helena.

13. The Grant in Aid of Flax Industry, St. Helena, viz., 4,070*l.*, was issued in full to the Crown Agents, but no expenditure was incurred during the year.

NEW ZEALAND EXHIBITION. GRANT IN AID.

Sub-Head
Z2, New
Zealand
Exhibition.

14. The amount, 10,000*l.*, of the Grant in Aid, New Zealand (Christchurch) Exhibition 1906, was issued in full and placed in a Deposit Account opened in the books of the Paymaster General. The expenditure, which has been examined in detail in my Department, amounted during 1906-7 to 4,816*l.* 14*s.* 7*d.*, and the balance still available on 31st March 1907, was 5,183*l.* 5*s.* 5*d.*, of which 4,669*l.* -*s.* 1*d.*, was held by the Paymaster General, and 514*l.* 5*s.* 4*d.* was in the hands of Sub-Accountants.

An Account of the Expenditure is appended to the Appropriation Account at p. 471.

EXCHEQUER EXTRA RECEIPTS.

Gold Coast Debt.

Estimated
Receipt not
Realised.

15. The sum of 100,000*l.* on account of the debt due by the Gold Coast Colony to the Imperial Exchequer, which was estimated for but not received in 1905-6, was again included in the Estimates in 1906-7, but, as stated by the Accounting Officer, was not realised.

The subject was referred to in paragraph 12 of my Report of last year.

SMALL BRANCHES OF HEREDITARY REVENUE.

Guano
Rents.

16. In March 1907, a sum of 3,500*l.* was received by the Colonial Office from the Pacific Phosphate Company on account of Royalty on Guano exported from Ocean Island in 1906, a balance of 32*l.* 2*s.* 6*d.* being brought to account in May 1907. Such receipts are payable to the Treasury. In 1905, a preliminary rent of 50*l.* was payable, but under the terms of the Licence granted by the Secretary of State for the Colonies, with Treasury approval, the royalty of 6*d.* a ton was due upon all Guano which had been exported by the Licensees during the year 1906. In the course of examination by

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

my Department it was noticed that from the quantities shown on the Company's Statement of Ocean Island Shipments, 1906, deductions had been made in respect of 3,951 tons "put on board in 1905," the sum due being calculated upon a net total of 141,285 tons. As it appeared that the gross quantity actually exported during the year 1906 should have been used as the basis of calculation on behalf of the Crown, I suggested that an additional sum of 98*l.* 15*s.* 6*d.* in respect of the difference of 3,951 tons should have been claimed from the Licensees. I am informed by the Accounting Officer that a communication has been addressed to the Treasury on the subject.

GRANTS IN AID OF LOCAL REVENUES.

17. Provision for the following Grants in Aid was made in the Estimate.

		£.
Sub-Head A.	Gold Coast (Northern Territories) -	10,000
" B.	Northern Nigeria -	315,000
" C.	West Indian Islands, Steamer Subsidies	37,550
" D.	West Indian Islands, Botanic Stations, etc.	11,061
" E.	Bechuanaland -	44,000
" F.	Wei-Hai-Wei -	4,500
" G.	British Central Africa -	37,000
" H.	British East Africa -	164,000
" I.	Uganda -	112,000
" J.	Somaliland -	42,000

Grants in Aid.

These Grants in Aid have been issued in full, with the exception of that for Botanic Stations, etc., West Indian Islands, where the whole amount voted was not required.

The accounts of the Gold Coast, Northern Nigeria, Bechuanaland, Wei-Hai-Wei, British Central Africa, British East Africa, Uganda and Somaliland are dealt with in paragraphs 23 to 28 of this Report.

The Accounts of West Indian Islands receiving Grants in Aid are not audited in my Department, but Statements of the Expenditure out of the Grants in Aid, where required, have been furnished. My remarks on these Grants in Aid will be found in paragraphs 19 to 22 of this Report.

18. Subject to satisfactory explanation with regard to the sum of 511*l.* 10*s.* referred to in paragraph 11, the Net Surplus to be Surrendered is, as shown by the Account, 10,103*l.* 13*s.* 1*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	1,230,422	-	-
Expenditure - - - - -	1,220,318	6	11
Net Surplus - -	£ 10,103	13	1

EXPENDITURE OUT OF THE GRANTS IN AID.

WEST INDIAN ISLANDS.

19. The balance of the Grant in Aid of deficiency of general revenue in certain West Indian Islands remaining in the hands of the Crown Agents on 31st March 1906, was 13,914*l.* 1*s.* 3*d.* No further Grants were provided for the year 1906-07, but by the addition to the balance of 574*l.* -*s.* 7*d.*, accrued as Interest, a total sum of 14,488*l.* 1*s.* 10*d.* was available for the purposes of the former Grants. Balance of Grant of 1905-6 and previous years.

An allotment of 4,000*l.* has been made to Antigua, as shown in the Statement appended to this Report. B.

The balance remaining in the hands of the Crown Agents on 31st March, 1907, was 10,488*l.* 1*s.* 10*d.*

Of the amounts mentioned in last year's Report as liable to be refunded, 472*l.* was repaid to the Imperial Exchequer in March 1907, on behalf of Montserrat, leaving 500*l.* to be repaid at the end of 1907-08; and it was proposed by the Colonial Office, with the concurrence of the Treasury, that one-half of the 1,441*l.* due by St. Vincent should be re-paid in September 1907.

The allotment of 4,000*l.* to Antigua proved to be more than was required to meet the actual deficiency of revenue for 1906-07, and the Treasury have agreed that the excess of 3,542*l.* may be regarded as an Imprest on account of the expected deficiency of 1907-08.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

Sub-Head C 20. In respect of the contract for an Inter-Colonial Mail Service, West Indian Islands, the sum of 5,000*l.* was provided by a Supplementary Vote (13/1907) for the expenses to be incurred during 1906–07, and this amount has been charged in full as having been issued to the Crown Agents for the Colonies, who, however, during the year, paid out to the Royal Mail Steam Packet Company 2,187*l.* 10*s.* only, as the Imperial moiety of the subsidy for one quarter.

The balance has not been surrendered, but remains in the hands of the Crown Agents, and was apparently taken into consideration when the Supplementary Estimate for 1907–08 (263/1907) was framed, the sum of 10,200*l.* only being asked for to meet the cost which is expected to be incurred on this service during 1907–08, although the Imperial contribution is, from 1st April 1907, to be increased to an annual charge of 12,500*l.* for ten years.

The expenditure out of the Grant in Aid of the Steamship Service between Canada and the West Indies, the amount of which has also been issued in full to the Crown Agents, has been diminished by a sum of 259*l.* 12*s.* 4*d.*, the amount payable by the Government of Canada to a contractor having been reduced by a penalty incurred owing to the failure of the vessel “Memnon” to perform the voyage between the West Indies and Canada in July, 1906.

Balance on 1 A balance of 3,187*l.* 5*s.*, including 78*l.* 2*s.* 4*d.* received as interest, was held by the Crown Agents on 31st March 1907, and was available to meet the charges to be incurred on account of the Subsidies next year.

BOTANIC STATIONS, ETC.

Sub-Head D. 21. Out of the amount provided under Sub-Head D, a sum of 10,160*l.* 11*s.* 11*d.* has been issued in respect of these Services, as shown in the detailed Statement appended to the Account at page 469.

Including the balance of 776*l.* 0*s.* 5*d.* referred to in paragraph 18 of my Report for last year, the total amount available for this service in 1906–07 was 10,936*l.* 12*s.* 4*d.*. The Expenditure out of the Grant was 9,576*l.* 14*s.* 10*d.*, leaving a balance of 1,359*l.* 17*s.* 6*d.* on 31st March 1907.

ROADS AND LAND SETTLEMENT.

Grant, 1897–8. 22. The balance on the Account of the Grant in Aid of Roads and Land Settlement, St. Vincent, has increased in recent years in consequence of the receipts from re-sale of lands, etc., and on 31st March 1906, was 5,231*l.* 16*s.* 1*d.*

On the Supplementary Estimate of 1897–98 providing for the Grant of 15,000*l.* to St. Vincent for the purposes of making roads and settling labourers on lands, as recommended by the West India Royal Commission, the period during which it was expected the service would continue was not stated.

On the 31st March 1907, the total receipts, including the Grant in Aid of 15,000*l.*, amounted to 25,323*l.* 2*s.* 1*d.*, and the total expenditure to 19,475*l.* –*s.* 8*d.*, leaving a balance of 5,848*l.* 1*s.* 5*d.*, of which 4,885*l.* –*s.* 9*d.* was invested by the Crown Agents and 963*l.* –*s.* 8*d.* was in the hands of the Colonial Treasurer.

GOLD COAST (*Northern Territories*), NORTHERN NIGERIA, BECHUANALAND,
WEI-HAI-WEI, BRITISH CENTRAL AFRICA, BRITISH EAST AFRICA,
UGANDA, AND SOMALILAND.

Examination of 23. The examination of the Accounts of the Revenue and Expenditure of the Colony of the Gold Coast, of the Protectorates of Northern Nigeria, Bechuanaland, British Central Africa, British East Africa, Uganda and Somaliland, and of the Territory of Wei-Hai-Wei is, in common with the accounts of certain other Colonies and Protectorates, carried out in my Department.

The Colonial Audit Branch of my Department, to which I have referred in previous Reports, has now, so far as the headquarter establishment is concerned, been amalgamated with the main Department, and the conditions under which the amalgamation will be extended to those members of the Colonial Audit Branch who are serving abroad as local auditors and assistant auditors have been approved by the Treasury and the Colonial Office.

CLASS V.—*continued*VOTE 2.—COLONIAL SERVICES—*continued*.

24. It appeared to me that this would be a suitable opportunity to carry out, from Headquarters, a personal inspection of the system of accounting in force in certain of those Colonies for the audit of whose accounts I am responsible; and at the same time to satisfy myself as to the efficiency of the audit applied by my local representatives.

Visit of Assistant Comptroller and Auditor to certain Colonies.

I therefore arranged, with the concurrence of the Colonial Office and the Treasury, that the Assistant Comptroller and Auditor should visit British East Africa, Uganda, and other Colonies for that purpose.

The result of the visit may be regarded on the whole as very satisfactory. A considerable number of questions were raised and settled locally in the course of the tour, while several matters of a general character have been embodied in a Report to the Colonial Office for consideration.

As stated in paragraph 3 of my Report on this vote for 1904-5, the accounts of Expenditure have, as a rule, been examined at Headquarters in London. As a result of the local investigation by the Assistant Comptroller and Auditor, I have arranged, with the concurrence of the Colonial Office, to carry out, experimentally, the audit of expenditure on the spot by my local representatives in British East Africa and Uganda, commencing with the accounts for the financial year 1908-9. The proposal is strongly favoured by the Colonial authorities and I have satisfied myself that in those Colonies where the clerical staff is efficient, and conditions of climate do not preclude such a procedure, the system of local audit of expenditure is desirable on the score of efficiency, and can be so arranged that the central control will be fully maintained.

25. The Grant to the Gold Coast Colony in aid of the Northern Territories has been duly accounted for in the Account of the Colony, which, as the Grant was a fixed amount, I have not considered it necessary to append.

Gold Coast.

26. The Annual Accounts of the Protectorates of Northern Nigeria, Bechuanaland, British Central Africa, British East Africa, Uganda and Somaliland, and of the Territory of Wei-Hai-Wei, together with the Statements of Assets and Liabilities on 31st March 1907, are appended. These accounts have been examined, and any questions which have arisen in the course of examination have, as far as possible, been disposed of after communication with the respective Accounting Officers or the Secretary of State for the Colonies.

Accounts, 1906-7.

C to I.

27. The following Summary exhibits the totals of Revenue and Expenditure of the above-mentioned dependencies for the year 1906-7, and their financial position on 31st March 1907, as compared with 31st March 1906.

Summary of Revenue and Expenditure &c., 1906-7.

	Revenue.	Expenditure.	Deficit.	Grant in Aid.	Surplus of Assets.	
					31st March 1906.	31st March 1907.
	£.	£.	£.	£.	£.	£.
Northern Nigeria - - -	217,087	498,848	281,761	315,000	46,757	79,996
Bechuanaland - - -	29,047	77,112	48,065	44,000	8,891	4,826
Wei-Hai-Wei - - -	\$ 76,777	\$ 160,974	\$ 84,197	\$ 41,830*	\$ 72,246	\$ 29,879
	£.	£.	£.	£.	£.	£.
British Central Africa - -	82,107	111,564	29,457	37,000	18,463(a)	26,006
British East Africa - -	461,363	616,089	154,726	164,000	208,844(b)	225,708
Uganda - - -	96,772	191,503	94,731	112,000	63,992	81,261
Somaliland - - -	38,388	107,104	68,716	42,000	80,151(c)	53,435

*4,500*l*.

(a) The surplus of Assets was shown as 14,195*l*., after taking into consideration certain items not arising from the Accounts.

(b) Value of Unallocated Stores (6590*l*.) not included.

(c) The surplus of Assets was shown as 78,898*l*., after taking into consideration a liability of 1,253*l*. 4*s*. 10*d*. not arising from the Accounts.

28. The questions referred to in previous Reports as outstanding have since been satisfactorily settled, with the exception of certain points on the account of Northern Nigeria for 1905-6. Various questions are still outstanding in connection with the Accounts for 1906-7.

Outstanding Questions.

John A. Kempe,
Comptroller and Auditor General.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(A.)

QUERY No. 8.

Exchequer and Audit Department, 7th December 1907.

September 1907. 1906-07 Sub-head AA.—Transvaal, Repatriation of Chinese Coolies.

Voucher 416 M, includes sub-voucher 1, payment to the "Chamber of Mines Labour Importation Agency, Limited," Johannesburg, for the first repatriation of Coolies by the S.S. "Indravelli," being 300 at 28*l.* per head, 8,400*l.* less 268*l.* 3*s.* -*d.* recovered from Coolies :—Net charge 8,131*l.* 17*s.* -*d.*

The sum of 28*l.* per head, charged as the price of repatriation, is made up of 15*l.* 10*s.*, as the estimated cost of bringing each Coolie to the Colony, and 12*l.* 10*s.* the Agency charge for re-shipment by the "Indravelli."

It would therefore seem that the payment of 8,400*l.* to the Agency is made up of 3,750*l.* for the provision of the S.S. "Indravelli," being the agreed price for the minimum number of 300 at 12*l.* 10*s.* per head and a balance of 4,650*l.* for repayment of the cost of importation of the same number at 15*l.* 10*s.* per head.

It is, however, stated in Telegram No. 33,722 of 11th September 1906, (H.C. to C.O.) that the actual number of Coolies shipped by that vessel was 267, and as the importation fee was repayable only in respect of the number re-shipped to China, it would appear that there has been an overpayment to the Agency of 511*l.* 10*s.*, calculated at the rate of 15*l.* 10*s.* for each of 33 Coolies who were not repatriated.

REPLY.

Reference is requested to the copies of the Telegrams from the Governor of the Transvaal of the 4th August 1906 and the 11th September 1906, attached to Voucher 416 M of September 1907.

(2) The Chamber of Mines Importation Agency in agreeing to allow the Coolies to be shipped by the S.S. "Indravelli" stipulated that the Government should pay on a minimum number of 300. This condition was accepted in view of the greater cost which any other method of shipment would have entailed.

Colonial Office, 31 December 1907.

(signed) A. H. H. Engelbach.

(A¹.)

QUERY No. 12.

Exchequer and Audit Department, 3rd January 1908.

Answer to Query No. 8.

In paragraph 7 of the letter dated 3rd August 1906, from the Labour Agency to the Foreign Labour Department (copy with H.C. Despatch 8th October 1906, in Voucher 416 M) it was proposed to charge, per head, for conveyance to Hong Kong by the "Indravelli" 6*l.* 10*s.* and for extending the ships voyage to other ports 6*l.* total 12*l.* 10*s.*, subject to the Government giving a guarantee to pay on a minimum number of 300 labourers; and the payment of 3,750*l.* on this basis has not been challenged by this Department. Also, in paragraph 5, the average cost to the Agency of each labourer imported by it was stated at 15*l.* 10*s.*; and it would appear that payment to the Labour Agency at this rate for each of the 267 Coolies repatriated, or a total of 4,138*l.* 10*s.* only can be allowed.

It is therefore considered that the difference of 511*l.* 10*s.* referred to in Query 8 cannot be admitted as properly chargeable against the Vote.

REPLY.

In the despatch from Lord Selborne (No. 992, 8th October 1906), a copy of which accompanied Voucher 416 M to the Colonial Office Account for September 1907, the expression "The above proposals" in paragraph 7 of the enclosure was understood both by the Transvaal Government and by the Colonial Office as applying to both the cost of importation and the extra payment for passages beyond Hong Kong, both these charges being equally necessary parts of the same operation of repatriation. Lord Selborne in his Telegram of 4th August, No. 1, estimated the cost of repatriating the Coolies (then expected to number 375) at 30*l.* a head and the offer of the Chamber of Mines Labour Importation Agency was taken to be an offer to repatriate at a cost of 28*l.* with a minimum payment for 300 Coolies, even though that number might not actually be shipped by the "Indravelli."

The various items making up the total of 28*l.* were understood to have been enumerated only in order to show how that figure was arrived at, and it did not appear possible to claim a deduction from the minimum sum of 8,400*l.* (28*l.* × 300) which was guaranteed by the Government.

In view, however, of the Auditor General's query a further communication is being addressed to the Governor and his reply will be communicated to the Audit Office when received.

Colonial Office, 20th January 1908.

(signed) G. V. Fiddes.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(B.)

STATEMENT shewing the Allotment made in the year 1906-7 in connection with the balance of £13,914 1s. 3d. available out of the Parliamentary Grants in Aid of Deficiency of General Revenue in certain West Indian Islands in previous years.

COLONY.	DATE OF PAYMENT.	AMOUNT.
Antigua - - - -	12th March 1907 - - -	£4,000

Colonial Office,
16th August 1907.

CLASS V.—*continued.*

VOTE 2.

(C.)

NORTHERN NIGERIA.

STATEMENT showing the Total Receipts and

RECEIPTS.	Amount Estimated	Amount Received in the Protectorate.	Amount Received by the Crown Agents in England.	Total Actual Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance 1st April 1906	—	65,899 10 —	—	65,899 10 —	—	—
Licences, Excise and Internal Revenue	82,135	113,443 5 2	4 4 —	113,447 9 2	31,312 9 2	—
Payments for Specific Services	6,940	11,147 9 1	57 1 6	11,204 10 7	4,264 10 7	—
Post Office and Telegrams	3,130	5,842 1 2	— 12 6	5,842 13 8	2,712 13 8	—
Rents of Government Property	1,400	1,115 11 13	—	1,115 11 3	—	284 8 9
Customs Duties	12,650	9,896 7 —	— — 11	9,896 7 11	—	2,753 12 1
Miscellaneous Receipts	1,000	303 11 9	277 2 2	580 13 11	—	419 6 1
	107,255	141,748 5 5	339 1 1	142,087 6 6	38,289 13 5	3,457 6 11
Imperial Grant in Aid	315,000	12,027 12 2	302,972 7 10	315,000 — —	—	—
Contribution from Southern Nigeria	60,000	}	75,000 — —	75,000 — —	—	—
" " Lagos	15,000					
TOTAL AGGREGATE REVENUE - £.	497,255	153,775 17 7	378,311 8 11	532,087 6 6	38,289 13 5	3,457 6 11
Advances Repaid	—	15,277 3 9	4,987 14 4	20,264 18 1	—	—
Deposits Received	—	59,498 13 9	1,438 2 9	60,936 16 6	—	—
Drafts and Remittances	—	109,960 14 7	2,046 — 3	112,006 14 10	—	—
Colonial Office Account	—	325 2 1	—	325 2 1	—	—
TOTAL RECEIPTS	—	338,837 11 9	386,783 6 3	725,620 18 —	—	—
TOTAL, with opening Balances	£.	404,737 1 9	386,783 6 3	791,520 8 —	—	—

CLASS V.—*continued.*

VOTE 2

(C.)

NORTHERN NIGERIA.

Payments in the Year ended 31st March 1907.

PAYMENTS.	Amount Estimated.	Amount Paid in the Protectorate.	Amount Paid by the Crown Agents in England.	Total Actual Payments.	More than Estimated.	Less than Estimated.
	£. s.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£ s. d.
Balance due to C.A. (amt. overpaid)	—	—	131 6 8	131 6 8	—	—
High Commissioner's Office - -	7,890 -	2,702 17 4	3,004 2 1	5,706 19 5	—	2,183 - 7
Political - - - - -	66,648 -	25,268 15 5	32,776 15 8	58,045 11 1	—	8,602 8 11
Cantonment Magis: and F.S. Home	4,949 -	3,256 13 7	1,337 6 5	4,594 - -	—	355 - -
Judicial - - - - -	2,849 -	687 19 5	2,002 10 6	2,690 9 11	—	158 10 1
Secretariat and Printing - - -	5,743 -	2,968 14 9	2,294 16 7	5,263 11 4	—	479 8 8
Treasury - - - - -	8,095 -	3,961 13 9	3,436 5 1	7,397 18 10	—	697 1 2
Post and Telegraphs - - - -	11,579 -	9,906 19 8	2,210 15 6	12,117 15 2	538 15 2	—
Medical - - - - -	29,294 -	8,764 8 -	19,812 17 6	28,577 5 6	—	716 14 6
Audit - - - - -	1,479 -	439 15 4	1,229 - 8	1,668 16 -	189 16 -	—
Constabulary - - - - -	39,342 -	27,330 10 10	12,227 15 6	39,558 6 4	216 6 4	—
Prisons - - - - -	4,724 -	3,693 7 -	1,126 11 3	4,819 18 3	95 18 3	—
Transport - - - - -	28,223 -	25 463 14 6	4,009 2 8	29,472 17 2	1,249 17 2	—
West African Frontier Force -	156,386 -	100,179 19 6	69,381 8 6	169,561 8 -	13,175 8 -	—
Marine and Workshops - - -	33,065 -	20,660 13 4	9,065 8 3	29,726 1 7	—	3,338 18 5
Customs - - - - -	1,601 -	535 1 9	761 4 4	1,295 6 1	—	304 13 11
Economic Department - - -	4,049 -	945 17 11	1,961 12 11	2,907 10 10	—	1,141 9 2
Miscellaneous - - - - -	20,479 -	2,879 12 5	22,296 17 1	25,176 9 6	4,697 9 6	—
Public Works Department - -	15,570 -	8,271 2 -	6,091 10 11	14,362 12 11	—	1,207 7 1
Ditto Recurrent - - - -	6,300 -	3,153 14 10	2,248 13 10	5,402 8 8	—	897 11 4
	448,265 -	251,071 11 4	197,274 15 3	448,346 6 7	20,163 10 5	20,082 3 10
Public Works Extraordinary - -	50,785 -	34,542 14 5	14,805 9 11	49,348 4 4	—	1,436 15 8
Special Survey - - - - -	—	1,023 9 4	105 13 -	1,129 2 4	1,129 2 4	—
W.A.F.F. Expenditure prior to year 1901-2 - - - - -	—	24 13 4	—	24 13 4	24 13 4	—
TOTAL AGGREGATE EXPENDITURE £.	499,050 -	286,662 8 5	212,185 18 2	498,848 6 7	21,317 6 1	21,518 19 6
Advances - - - - -	- - -	15,972 6 6	3,665 5 4	19,637 11 10	- - -	- - -
Repayments of Deposits - - -	- - -	26,701 5 2	34,979 - 3	61,680 5 5	- - -	- - -
Drafts and Remittances - - -	- - -	19,347 10 10	99,065 5 3	118,412 16 1	- - -	- - -
Colonial Office Account - - -	- - -	12,100 18 9	32 7 11	12,133 6 8	- - -	- - -
TOTAL PAYMENTS - - -	- - -	360,784 9 8	349,927 16 11	710,712 6 7	- - -	- - -
Net Balance 31st March 1907 - -	- - -	43,952 12 1	36,724 2 8	80,676 14 9	- - -	- - -
TOTAL including Balances - -	£.	404,737 1 9	386,783 6 3	791,520 8 -	- - -	- - -

Zungeru,
14 September 1907.J. H. Bratt,
Treasurer.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(C. 1.)

NORTHERN NIGERIA.

STATEMENT OF ASSETS AND LIABILITIES on 31st March 1907.

LIABILITIES.	AMOUNT.	ASSETS.	AMOUNT.
	£. s. d.		£. s. d.
Over-Repayments of Advances -	3,694 17 10	Cash in the hands of Treasurer - - £9,643 19 9	
Deposits outstanding - - -	14,607 16 6	Cash in the hands of Local Sub-Accountants -	34,308 12 4
Amount credited to Drafts and Remittances in Bautchi and Bornu Provinces to be adjusted - -	116 3 -	Cash in the hands of Crown Agents -	6,724 2 8
Bills of Exchange on Crown Agents outstanding - - -	206 12 -	Cash with Crown Agents (London and Westminster Bank) - -	30,000 - -
Colonial Office Account - - -	15 6 -	Advances outstanding - - -	10,328 12 10
Balance of Assets over Liabilities	79,996 9 4	Over-Repayments of Deposits -	914 16 11
		Specie in transit - - -	6,432 7 -
		Cheques in transit - - -	284 13 2
£.	98,637 4 8	£.	98,637 4 8
Total Aggregate Expenditure, 1906-7	498,848 6 7	Excess of Assets over Liabilities, 31st March 1906 - - -	46,757 9 5
Excess of Assets over Liabilities, 31st March 1907 * - - -	79,996 9 4	Total Aggregate Revenue, 1906-7 -	532,087 6 6
£.	578,844 15 11	£.	578,844 15 11
		* Balance from the previous year - - -	46,757 9 5
		Saving in 1906-7 - -	33,238 19 11
		£.	79,996 9 4

Zungeru,
14th September 1907.

J. H. Bratt,
Treasurer

CLASS V.—*continued.*

VOTE 2.

—
(D.)

TERRITORY OF THE BECHUANALAND PROTECTORATE.

ANNUAL ABSTRACT ACCOUNT.

1906-7.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(D.)

TERRITORY OF THE

STATEMENT showing the Total RECEIPTS and

RECEIPTS.	Number of Schedule.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1906 -		—	10,850 8 5	—	—
Grant in Aid - - - - -	1	44,000 - -	44,000 - -	—	—
Customs - - - - -	2	10,000 - -	9,821 - 9	—	178 19 3
Hut Tax - - - - -	3	11,000 - -	11,605 13 9	605 13 9	—
Licences - - - - -	4	2,500 - -	2,715 19 2	215 19 2	—
Revenue Stamps - - - - -	5	300 - -	232 10 1	—	67 9 11
Posts - - - - -	6	3,800 - -	3,349 15 7	—	450 4 5
Sales of Government Property - -	7	300 - -	340 6 8	40 6 8	—
Sundries - - - - -	8	1,100 - -	981 19 11	—	118 - 1
		29,000 - -	29,047 5 11	861 19 7	814 13 8
Advances Repaid - - - - -	9	—	189 7 5	—	—
Deposits :					
Sales of Unclaimed Stock - -	11	—	32 11 -	—	—
Paymaster's Deposit Account -	12	—	1,469 5 5	—	—
Security Labour Agents - - -	13	—	600 - -	—	—
Total £.			86,188 18 2	—	—

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(D.)

BECHUANALAND PROTECTORATE.

EXPENDITURE in the Year ended 31st March 1907.

PAYMENTS.	Number of Schedule.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pensions - - - - -	1	514 - -	550 4 8	36 4 8	—
Resident Commissioner - - -	2	3,774 - -	3,644 7 8	—	129 12 4
Legal - - - - -	3	1,700 - -	1,511 2 4	—	188 17 8
District Administration - - -	4	3,650 - -	3,492 8 5	—	157 11 7
Posts - - - - -	5	2,600 - -	2,546 3 2	—	53 16 10
Customs - - - - -	6	500 - -	240 - -	—	260 - -
Police - - - - -	7	36,149 - -	35,040 5 -	—	1,108 15 -
Miscellaneous - - - - -	8	3,800 - -	3,416 3 9	—	383 16 3
Public Works, Recurrent - - -	9	1,500 - -	1,710 5 2	210 5 2	—
Public Works, Extraordinary - -	10	2,000 - -	1,901 18 10	—	98 1 2
Medical - - - - -	11	650 - -	403 11 9	—	246 8 3
Railway Subsidy - - - - -	12	20,000 - -	20,000 - -	—	—
Education - - - - -	13	1,000 - -	812 10 -	—	187 10 -
Veterinary - - - - -	14	800 - -	721 1 8	—	78 18 4
High Commissioner's Visit - - -	14a	—	1,121 13 7	1,121 13 7	—
		78,637 - -	77,111 16 -	1,368 3 5	2,893 7 5
Advances - - - - -	15	—	189 7 5	—	—
Deposits repaid :					
Unclaimed Stock - - - - -	16	—	47 17 11	—	—
Paymaster - - - - -	17	—	1,020 2 1	—	—
Security Labour Agents - - -	18	—	600 - -	—	—
Balance, 31 March 1907 - - - -		—	7,219 14 9	—	—
TOTAL - - £.		—	86,188 18 2	—	—

Resident Commissioner's Office,
Mafeking.

4 July 1907.

Barry May,
For Resident Commissioner.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(D. 1.)

BECHUANALAND PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on the 31st March 1907.

ASSETS.		LIABILITIES.	
	£ s. d.		£ s. d.
Balance on 31st March 1907 :		Deposits, Sales of Unclaimed Stock	32 11 -
In hands of Resident Commissioner and Sub-Accountants	6,731 2 -	„ Security, Labour Agents	800 - -
In hands of Crown Agents . . .	488 12 9	„ Paymaster's Deposit Account	1,560 10 2
	7,219 14 9		2,393 1 2
		Excess of Assets over Liabilities -	4,826 13 7
£.	7,219 14 9	£.	7,219 14 9

Resident Commissioner's Office,
Mafeking.
4 July 1907.

Barry May,
For Resident Commissioner.

CLASS V.—*continued.*

VOTE 2.

(E.)

BRITISH CENTRAL AFRICA.STATEMENT of Receipts and Expenditure for the Year 1906-7.

CLASS V.—continued.

VOTE 2.

(F.)

BRITISH CENTRAL AFRICA ADMINISTRATION.

ACCOUNT of the CASH RECEIPTS and PAYMENTS by H.M. COMMISSIONER and

RECEIPTS.	Amount Estimated.	No.	Total Receipts for the year 1906-7.	More than Estimated.	Less than Estimated.
	£.		£. s. d.	£. s. d.	£. s. d.
Balance 1st April, 1906	—		24,037 19 5	—	—
Customs	16,520	1	21,343 15 7	4,823 15 7	—
Port, Harbour and Wharf Dues	5,550	2	5,572 7 8	22 7 8	—
Licenses, etc.	3,955	3	4,074 2 10	119 2 10	—
Fees, etc.	2,570	4	1,953 8 10	—	616 11 2
Post Office	3,120	5	2,211 13 7	—	908 6 5
Native Hut Tax	30,100	6	35,619 9 —	5,519 9 —	—
Rents	2,900	7	2,506 1 11	—	393 18 1
Interest	60	8	175 2 2	115 2 2	—
Miscellaneous Receipts	900	9	1,094 13 —	194 13 —	—
	65,675		74,550 14 7	10,794 10 3	1,918 15 8
Land Sales	100	10	206 3 10	106 3 10	—
B.S.A. Coy's Contributions	8,000	11	7,350 — —	—	650 — —
	73,775		82,106 18 5	10,900 14 1	2,568 15 8
Imperial Grant in Aid	37,000		37,000 — —		
Total Revenue	110,775		119,106 18 5	£8,331 18 5 More than estimated.	
Advances Returned		12	19,188 13 9		
Deposits Received		13	41,855 14 3		
Suspense Account		14	89 2 —		
Do. Trade Goods		15	1,553 10 —		
Drafts on Crown Agents		16	38,198 3 11		
Remittances from Crown Agents		17	9,554 16 4		
Remittances to Crown Agents		18	18,681 8 2		
Drafts on Bombay		19	1,310 6 6		
Remittances from Agent General		20	1,415 3 7		
Total Receipts with opening balance			274,991 16 4		
		£.	274,991 16 4		

CLASS V.—*continued.*

VOTE 2.

(F.)

BRITISH CENTRAL AFRICA ADMINISTRATION.

CONSUL GENERAL and CROWN AGENTS for the Year ended 31st March 1907.

PAYMENTS.	Amount Estimated.	No.	Total Payments during the year 1906-7.	More than Estimated.	Less than Estimated.
	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Pensions	631 - -	1	1,047 17 7	416 17 7	—
The Commissioner	2,275 - -	2	2,615 12 2	340 12 2	—
Colonial Secretariat	5,298 - -	3	5,087 19 8	—	210 - 4
District Administration	20,872 - -	4	19,094 7 11	—	1,777 12 1
Treasury	3,076 - -	5	3,033 3 11	—	42 16 1
Customs Department	1,595 - -	6	1,859 15 3	264 15 3	—
Audit Department	1,308 - -	7	1,123 6 2	—	184 13 10
Marine Department	4,876 - -	8	4,042 3 8	—	833 16 4
Legal Department	1,984 - -	9	2,269 18 10	285 18 10	—
Prisons	400 - -	10	695 17 11	295 17 11	—
Medical Department	6,430 - -	11-12	6,253 - 4	—	176 19 8
Transport	2,978 - -	13	2,701 11 5	—	276 8 7
Militray Expenditure	42,613 - -	14	35,641 13 4	—	6,971 6 8
Miscellaneous	5,255 - -	15	5,433 9 2	178 9 2	—
Post Office	4,420 - -	16	4,300 10 8	—	119 9 4
Agricultural, Forestry, and Botanical	2,228 - -	17	2,117 3 11	—	110 16 1
Public Works Department	4,917 - -	18	4,824 12 9	—	92 7 3
Do. Annually Recurrent	2,675 - -	19	2,547 5 7	—	127 14 5
Do. Extraordinary	6,425 - -	20	6,189 13 10	—	235 6 2
Bombay and London Agencies	768 - -	21	684 7 9	—	83 12 3
				1,782 10 11	11,242 19 1
Total Expenditure	121,024 - -		111,563 11 10	£9,460 8 2 less than estimated. £5,660 8 2 less than sanctioned estimates	
Less Gross deduction	3,800 - -				
	117,224 - -				
Advances made		22	23,763 2 7		
Deposits returned		23	44,718 1 5		
Suspense Account		24	89 2 -		
Do. Trade Good's		25	2,202 13 4		
Drafts on Crown Agents		26	37,176 5 9		
Remittances from Crown Agents		27	9,620 16 2		
Remittances to Crown Agents		28	18,903 2 10		
Drafts on Bombay		29	1,337 - 3		
Remittances from Agent-General		30	1,596 15 2		
Total Payments			250,610 11 4		
Balance at 31st March 1907			24,381 5 -		
			£. 274,991 16 4		

J. E. Blenkiron,
Acting Treasurer.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(F. 1.)

BRITISH CENTRAL AFRICA PROTECTORATE.

STATEMENT OF ASSETS AND LIABILITIES on 31st March 1907.

ASSETS.	AMOUNT.		LIABILITIES.	AMOUNT.	
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Zomba Treasury balance at 31st March, 1907 -	5,258 11 1		Drafts on Crown Agents - -	4,737 6 2	
African Lakes Corporation Bank -	13,402 17 7		Do. Bombay	278 6 3	
Crown Agents -	2,674 18 5		Remittances from Crown Agents -	294 - 2	
Bombay Agency -	602 2 10		Remittances from Bombay - -	240 9 3	5,550 1 10
Sub-Accountants -	2,245 10 1				
Remittances in Transit to Crown Agents - -	3,197 8 8		Sundry Depositors	6,058 17 6	
Do. do. between Chests - -	197 5 -	27,578 13 8			
Sundry Advances outstanding -	9,156 14 6		Balance of assets over liabilities £.	26,006 14 3	37,615 13 7
Trade Goods in hand - -	880 5 5	10,036 19 11			
		37,615 13 7			

West Australian Stock £. 412 10s. -d

Royal Bounty £. 200 -s. -d.

J. E. Blenkiron.

Acting Treasurer.

CLASS V.—*continued.*

VOTE 2

(G.)

PROTECTORATE OF EAST AFRICA.

Showing the Total Receipts and Expenditure in the year 1906-7.

CLASS V.—*continued.*

VOTE 2.

(G. 1)

PROTECTORATE OF EAST AFRICA.

Dr.

STATEMENT showing the Total Receipts

RECEIPTS.	Amount Estimated.	Actual Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£ s. d.
Balance on 1st April 1906	—	102,528 7 11	—	—
Parliamentary Grant	—	164,000 — —	—	—
HEADS OF REVENUE.				
Customs	72,000	81,302 13 —	9,302 13 —	—
Port, Harbour, Wharf and Lighthouse Dues	563	666 12 8	103 12 8	—
Licenses, Excise and Internal Revenue not otherwise classified	65,124	83,200 19 1	18,076 19 1	—
Fees of Court or Office Payments for Specific Services and Reimbursements in Aid	18,401	19,703 1 3	1,302 1 3	—
Post Office and Telegraphs	16,460	15,734 1 10	—	725 18 2
Government Railways	187,200	231,375 1 1	44,175 1 1	—
Rents	6,890	10,991 13 4	4,101 13 4	—
Interest	663	1,825 1 2	1,162 1 2	—
Miscellaneous Receipts	2,940	8,720 4 1	5,780 4 1	—
Sale of Government Property	3,747	3,974 4 5	227 4 5	—
Land Sales	£. 373,988 7,658	457,493 11 11 3,869 2 9	84,231 10 1 —	725 18 2 3,788 17 3
Total Revenue	381,646	461,362 14 8	84,231 10 1	4,514 15 5
TOTAL, including Balances, &c.		727,891 2 7		
Advances		86,334 8 3		
Unallocated Stores		54,629 4 10		
Unallocated Trade Goods		151 14 8		
Suspense		137,067 7 4		
General Post Office, London		13,476 18 3		
General Post Office, Natal		901 6 6		
Drafts and Remittances		129,902 10 8		
Deposits		190,606 7 1		
Investments		279,021 15 8		
	£.	1,619,982 15 10		
Total	£.	1,619,982 15 10		

Mombasa,
20 July, 1907.

CLASS V.—continued.

VOTE 2.

(G. 1)

PROTECTORATE OF EAST AFRICA.

and Expenditure in the year 1906-7.

Cr.

PAYMENTS.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Rent and Interest to His Highness the Sultan	17,000	17,000 - -	- - -	- - -
Pensions	384	1,349 11 9	965 11 9	- - -
H. M. Commissioner	2,272	2,691 15 10	419 15 10	- - -
Deputy Commissioner and Secretariat	5,884	5,425 4 6	- - -	458 15 6
Provincial Administration	36,941	34,407 12 4	- - -	2,533 7 8
Treasury	5,677	5,522 12 10	- - -	154 7 2
Customs Department	9,534	8,994 18 4	- - -	539 1 8
Port and Marine	9,433	9,168 7 2	- - -	264 12 10
Port and Marine, Special Expenditure	2,420	2,639 17 10	219 17 10	- - -
Audit Department	1,661	2,104 9 9	443 9 9	- - -
Legal Departments	7,784	8,030 - 9	246 - 9	- - -
Police	41,023	37,072 6 7	- - -	3,950 13 5
Prisons	7,618	7,012 18 1	- - -	605 1 11
Medical Departments	9,054	8,789 7 4	- - -	264 12 8
Hospitals and Dispensaries	7,285	4,812 5 4	- - -	2,472 14 8
Education	630	68 - 7	- - -	561 19 5
Transport	28,357	28,662 1 11	305 1 11	- - -
Military Expenditure	74,046	70,604 8 10	- - -	3,441 11 2
Military, Special Expenditure	1,895	1,790 14 9	- - -	104 5 3
Miscellaneous Services	6,300	5,528 8 -	- - -	771 12 -
Bombay Agency	840	893 14 6	53 14 6	- - -
Post Office and Telegraphs	17,126	15,516 2 10	- - -	1,609 17 2
Post Office and Telegraphs, Special Expenditure	4,450	3,137 18 5	- - -	1,312 1 7
Railway Department	178,611	162,536 10 2	- - -	16,074 9 10
Railway Department, Special Expenditure	- - -	31,619 16 3	31,619 16 3	- - -
Agricultural Department	8,264	7,512 1 4	- - -	751 18 8
Forestry and Scientific Departments	5,018	3,871 - 7	- - -	1,146 19 5
Veterinary Department	4,927	3,372 6 9	- - -	1,554 13 3
Veterinary Department, Special Expenditure	280	1,985 2 2	1,705 2 2	- - -
Immigration Department	900	688 9 1	- - -	211 10 11
Survey Department	12,599	15,105 1 9	2,506 1 9	- - -
Survey Department, Special Expenditure	2,635	4,012 9 6	1,377 9 6	- - -
Land Office	3,762	3,000 6 4	- - -	761 13 8
Land Office, Special Expenditure	1,250	1,451 - 5	201 - 5	- - -
Public Works Department	12,825	12,655 3 5	- - -	169 16 7
Public Works Department, Recurrent	20,259	22,732 2 5	2,473 2 5	- - -
Public Works Department, Extraordinary	69,050	62,756 5 7	- - -	6,293 14 5
Famine Relief	£. 617,994	614,520 14 -	42,536 4 10	46,009 10 10
Nandi Expedition	- - -	86 18 4	86 18 4	- - -
	- - -	1,481 1 7	1,481 1 7	- - -
Total Expenditure - £.	- - -	616,088 13 11	44,104 4 9	46,003 10 10
Advances	- - -	86,080 13 4	- - -	- - -
Unallocated Stores	- - -	87,152 3 9	- - -	- - -
Unallocated Trade Goods	- - -	120 9 4	- - -	- - -
Suspense	- - -	144,464 5 3	- - -	- - -
General Post Office, London	- - -	11,140 19 6	- - -	- - -
General Post Office, Natal	- - -	771 19 11	- - -	- - -
Drafts and Remittances	- - -	134,139 17 6	- - -	- - -
Deposits	- - -	191,281 10 7	- - -	- - -
Investments	- - -	177,293 2 4	- - -	- - -
Balance of Cash on hand as at 31st March 1907	£.	1,448,533 15 5	- - -	- - -
	- - -	171,449 - 5	- - -	- - -
Total	£.	1,619,982 15 10	- - -	- - -

C. C. Bowring,
Treasurer.J. Hayes Sautler,
His Majesty's Commissioner and Commander-in-Chief.

CLASS V.—*continued.*

(G. 1.)

EAST AFRICA PROTECTORATE.

STATEMENT of ASSETS and LIABILITIES on 31st March 1907.

ASSETS.	Amount.	LIABILITIES.	Amount.
	£. s. d.		£ s. d.
Advances - - - - -	5,196 - 4	General Post Office, London- -	2,399 15 11
Copper Coinage - - - -	7 1 7	General Post Office, Natal - -	180 5 4
Investments - - - - -	48,271 6 8	Drafts and Remittances - - - -	13,764 15 11
Unallocated Stores - - -	39,112 18 3	Deposits - - - - -	21,686 6 6
Cash - - - - -	171,449 - 5	Suspense - - - - -	297 3 10
Copper, 304 boxes =		Excess of Assets over Liabilities -	225,707 19 9
Rs. 30,400 or £2,026 13 4			
Cheques, silver,			
&c. - - - - £159,870 8 10			
Balance with Crown			
Agents - - - £8,541 4 7			
Balance with			
Uganda Ry. - £1,010 13 8			
TOTAL - £.	264,036 7 3	TOTAL - - £.	264,036 7 3

NOTE.—Besides the above boxes of copper in hand, there are 256 boxes not put into circulation, which at Rs. 100 each amount to Rs. 25,600 or 1,706*l.* 13*s.* 4*d.*

C. C. Bowring,
Treasurer.

J. Hayes Sadler,
His Majesty's Commissioner and Commander-in-Chief.

Mombasa,
20 July 1907.

CLASS V.—*continued.*

(H.)

UGANDA PROTECTORATE.

STATEMENT showing the Total Revenue and Expenditure in the Year 1906-7.

CLASS V.—*continued.*

VOTE 2.

(H.)

UGANDA PROTECTORATE.

Cr.

STATEMENT showing the Total Revenue

HEAD.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April, 1906 - - - - -	—	15,162 7 6	—	—
Parliamentary Grant - - - - -	—	112,000 - -	—	—
Grant-in-Aid of Medical Department—Special Expenditure from Egyptian Government -	1,000	—	—	1,000 - -
Customs - - - - -	13,000	13,187 1 7	187 1 7	—
Licences, Excise and Internal Revenue not other- wise classified - - - - -	48,832	64,072 10 -	15,240 10 -	—
Fees of Court or Office, Payments for Specific Services and Re-imbursements-in-Aid - - -	34,10	3,330 14 1	—	79 5 11
Government Vessels - - - - -	600	314 19 6	—	285 - 6
Rents of Government Property - - - - -	1,950	2,643 2 4	693 2 4	—
Interest - - - - -	250	456 4 6	206 4 6	—
Miscellaneous Receipts - - - - -	3,510	7,813 11 7	4,663 11 7	—
TOTAL REVENUE - - - £.	72,192	91,818 3 7	20,990 10 -	1,364 6 5
Land Sales - - - - -	300	869 10 4	569 10 4	—
Sale of Old Government House (part) - - -	—	2,000 - -	2,000 - -	—
Profit on Purchase of Small Ivory - - - -	—	2,084 8 11	2,084 8 11	—
TOTAL, including Balances, &c - - - £.	72,492	223,934 10 4	25,644 9 3	1,364 6 5
Advances - - - - -	-	3,309 7 -	-	-
Deposits - - - - -	-	8,158 6 2	-	-
Drafts and Remittances - - - - -	-	47,155 13 7	-	-
Suspense - - - - -	-	50,775 5 -	-	-
Trade Goods - - - - -	-	2,101 11 1	-	-
Investments - - - - -	-	50,000 - -	-	-
Unallocated Stores—Public Works - - -	-	15,708 1 4	-	-
Purchase of Small Ivory - - - - -	-	3,710 11 7	-	-
	£.	404,853 6 1		

CLASS V.—continued.

VOTE 2.

(H.)

UGANDA PROTECTORATE.

and Expenditure in the Year 1906-7.

Dr.

HEAD.	Amount Estimated.	Total Expenditure.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Pensions - - - - -	1,730	2,539 7 10	809 7 10	—
The Commissioner and Secretariat - - - - -	3,588	3,618 11 7	30 11 7	—
Provincial Administration - - - - -	17,919	16,680 16 10	—	1,238 3 2
Native Affairs - - - - -	9,040	10,806 6 2	1,766 6 2	—
Treasury - - - - -	3,681	3,608 19 9	—	72 - 3
Customs Department - - - - -	1,041	858 2 3	—	182 17 9
Audit Department - - - - -	1,136	1,203 7 -	67 7 -	—
Port and Marine Department - - - - -	4,061	4,323 3 8	262 3 8	—
Port & Marine Dept. Special Expenditure - - - - -	50	112 15 7	62 15 7	—
Legal Department - - - - -	2,516	2,315 7 4	—	200 12 8
Police - - - - -	13,739	12,363 17 9	—	1,375 2 3
Prisons - - - - -	1,538	1,168 13 6	—	369 6 6
Medical Department - - - - -	7,440	7,454 5 11	14 5 11	—
Medical Department Special Expenditure - - - - -	5,180	3,918 4 9	—	1,261 15 3
Hospitals and Dispensaries - - - - -	4,366	4,366 - -	—	—
Education - - - - -	405	150 - -	—	255 - -
Transport - - - - -	20,506	16,109 11 4	—	4,396 8 8
Military - - - - -	48,507	43,871 11 1	—	4,635 8 11
Military Special Expenditure - - - - -	6,110	3,006 16 9	—	3,103 3 3
Miscellaneous Services - - - - -	2,844	2,219 2 8	—	624 17 4
Post Office - - - - -	232	232 - -	—	—
Botanical and Scientific Department - - - - -	2,481	2,535 15 11	54 15 11	—
Printing Department - - - - -	1,568	1,608 9 3	40 9 3	—
Municipal Expenditure - - - - -	1,292	781 11 7	—	510 8 5
Municipal Special Expenditure - - - - -	439	226 16 6	—	212 3 6
Exchange - - - - -	750	94 16 10	—	655 3 2
Land and Survey Department - - - - -	9,924	6,417 9 1	—	3,506 10 11
Public Works Department - - - - -	5,171	4,887 3 6	—	283 16 6
Public Works Annually Recurrent - - - - -	3,130	8,951 6 9	5,821 6 9	—
Public Works Extraordinary - - - - -	26,664	20,734 1 -	—	5,929 19 -
TOTAL EXPENDITURE - - - £.	207,048	187,164 12 2	8,929 9 8	28,812 17 6
Transport Department 1898 - - - - -	—	88 16 -	88 16 -	—
Indian Military Arrears 1898-1900 - - - - -	—	4,249 7 5	4,249 7 5	—
£.	207,048	191,502 15 7	13,267 13 1	28,812 17 6
Advances - - - - -	—	4,639 - 6	—	—
Deposits - - - - -	—	7,657 7 9	—	—
Drafts and Remittances - - - - -	—	45,960 17 6	—	—
Suspense - - - - -	—	43,093 10 8	—	—
Trade Goods - - - - -	—	2,093 13 9	—	—
Investments - - - - -	—	65,000 - -	—	—
Unallocated Stores—Public Works - - - - -	—	15,708 1 4	—	—
Purchase of Small Ivory - - - - -	—	5,998 8 11	—	—
£.	—	381,653 16 -	—	—
Balance on the 31st March 1907 - - - - -	—	23,199 10 1	—	—
TOTAL - - £.	—	404,853 6 1	—	—

G. D. Smith,
Treasurer.

CLASS V.—VOTE 2.—continued.

(H. 2.)

UGANDA PROTECTORATE.

<i>Dr.</i>	STATEMENT of ASSETS and LIABILITIES on 31st March 1907										<i>Cr.</i>	
	ASSETS.			LIABILITIES.								
	£.	s.	d.		£.	s.	d.		£.	s.	d.	
Advances	-	-	-	Deposits	-	-	-	-	-	-	-	
Trade Goods	-	-	-	Drafts and remittances	-	-	-	-	-	-	-	
Investments	-	-	-	Excess of Assets over Liabilities as shown by the Ledger	-	-	-	-	-	-	-	
Suspense	-	-	-									
Protectorate Cash Balance	-	-	-									
Purchase of Small Ivory	-	-	-									
	2,245	4	7									
	3	6	8									
	65,000	-	-									
	1,077	5	5									
	23,199	10	1									
	2,287	17	4									
	£.	93,813	4	1					£.	93,813	4	1

Entebbe,
12th August, 1907.

A. D. Smith,
Treasurer.

CLASS V.—*continued.*

VOTE 2.

(I.)

PROTECTORATE OF SOMALILAND.

ACCOUNT of the Cash Receipts and Payments

RECEIPTS.	Amount Estimated.	Total Receipts.	More than Estimated.	Less than Estimated.
	£.	£. s. d.	£. s. d.	£. s. d.
Balance on 1st April 1906 . . .	—	92,210 11 11	—	—
RECEIPTS.				
Customs	25,481	30,313 3 5	4,832 3 5	—
Interest	1,000	1,951 19 8	951 19 8	—
Judicial Fees and Fines	768	1,697 6 1	929 6 1	—
Licenses, Dues, &c.	153	256 1 6	103 1 6	—
Miscellaneous Revenue	163	1,522 9 8	1,359 9 8	—
Postal Revenue	1,340	2,191 — 11	851 — 11	—
Unclaimed Deposits	—	456 6 —	456 6 —	—
TOTAL £.	28,905	38,388 7 3	9,483 7 3	
Imperial Grants		42,000 — —	More than Estimated. £. 9,483 7 3	
TOTAL REVENUE £.		80,388 7 3		
Advances repaid		3,600 15 3		
Deposits		15,500 16 9		
Suspense		1,255 11 4		
Drafts & Remittances		65,025 7 7		
TOTAL RECEIPTS with opening balances £.		257,981 10 1		
GRAND TOTAL £.		257,981 10 1		

J. L. Whitty,
Acting Treasurer.

CLASS V.—*continued.*

VOTE 2.

(I)

PROTECTORATE OF SOMALILAND.

for the Year ended 31st March 1907.

PAYMENTS.	Amount Estimated.	Total Payments.	More than Estimated.	Less than Estimated.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Administration - - - -	6,384 -	5,076 0 8	—	1,307 19 4
Audit - - - - -	232 -	266 13 9	34 13 9	—
Bombay Agency - - - -	100 -	116 13 4	16 13 4	—
Conservancy - - - - -	436 -	393 11 10	—	42 8 2
Customs - - - - -	2,178 -	2,103 - 10	—	74 19 2
Educational - - - - -	164 -	109 2 -	—	54 18 -
Exchange - - - - -	250 -	620 - 9	370 - 9	—
Medical - - - - -	1,837 -	1,808 7 7	—	28 12 5
Military - - - - -	45,486 -	41,390 - 4	—	4,095 19 8
Militia - - - - -	35,682 -	29,795 1 -	—	5,886 19 -
Miscellaneous - - - - -	396 -	503 13 6	107 13 6	—
Native Civil Administration - -	1,544 -	1,567 16 10	23 16 10	—
Non-Effective Services - - -	257 -	314 10 -	57 10 -	—
Police and Prisons - - - -	6,473 -	5,854 11 1	—	618 8 11
Port and Marine - - - - -	1,986 -	1,563 6 4	—	422 13 8
Post and Telegraphs - - - -	5,014 -	3,562 12 7	—	1,451 7 5
Printing and Stationery - - -	400 -	430 5 3	30 5 3	—
Public Works - - - - -	4,258 -	4,061 11 11	—	196 8 1
Ditto Extraordinary - - - -	5,291 -	3,369 13 1	—	1,921 6 11
Transport and Passages - - -	2,146 -	1,745 9 11	—	400 10 1
Treasury - - - - -	1,244 -	1,198 12 10	—	45 7 2
TOTAL - - £.	121,758 -	105,850 15 5	640 13 5	16,547 18 -
Purchase of Expeditionary Stores from War Office - - - - -		1 253 4 10	Less than Estimated. £. 15,907 4 7	
TOTAL EXPENDITURE - - £.		107,104 - 3		
Advances - - - - -		4,862 3 9		
Deposits repaid - - - - -		18,094 3 5		
Suspense - - - - -		2,760 18 2		
Drafts & Remittances - - - -		60,873 1 7		
TOTAL PAYMENTS - - £.		193,694 7 2		
Net Balance on 31st March 1907 - - -		64,287 2 11		
TOTAL - - - £.		257,981 10 1		

J. L. Whitty,

Acting Treasurer.

STATEMENT of Assets and Liabilities on 31st March 1907.

J. L. Whitty,
Acting Treasurer.

CLASS V.—*continued.*

VOTE 2.

(E.)

WEI-HAI-WEI.

ANNUAL ABSTRACT ACCOUNT

1906-7.

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(E.)

WEI-HAI-WEI.

STATEMENT showing the Total RECEIPTS

RECEIPTS.	Amount Estimated.	Actual Receipts.	More than Estimated.	Less than Estimated.	
	\$.	\$.	cts.	\$.	cts.
Net Balance 1st April 1906	—	73,699 38	—	—	
HEADS OF REVENUE.					
Licences and Internal Revenue	25,760	26,157 58	397 58	—	
Fees of Court	1,420	4,136 43	2,716 43	—	
Rents, &c., Land and Houses	41,100	42,932 82	1,832 82	—	
Interest	1,900	2,283 99	383 99	--	
Miscellaneous	900	1,266 31	366 31	—	
Total Revenue . . . \$.	71,080	76,777 13	5,697 13		
Imperial Grants		41,829 64			
Total		118,606 77			
Advances Repaid		5,568 12			
Drafts and Remittances		10,880 98			
Total Receipts with opening Balances		208,755 25			
TOTAL . . . \$.		208,755 25			

CLASS V.—*continued.*VOTE 2.—COLONIAL SERVICES—*continued.*

(E.)

WEI-HAI-WEI.

and EXPENDITURE in the Year 1906-7.

PAYMENTS.	Amount Estimated.	Actual Payments.	More than Estimated.	Less than Estimated.		
	\$.	\$.	cts.	\$.	cts.	
Commissioner's Establishment - - -	22,552	20,699	27	—	1,852	73
Secretary to Government - - - - -	13,156	11,870	17	—	1,285	83
Police and Gaol - - - - -	17,431	14,336	44	—	3,094	56
Medical and Sanitary - - - - -	14,924	12,501	34	—	2,422	66
Public Works Department - - - - -	3,816	3,716	49	—	99	51
Public Works - - - - -	46,060	43,730	44	—	2,269	56
Fruit and Forestry Department - - -	4,873	4,750	60	—	122	40
Miscellaneous Services - - - - -	43,841	37,199	46	—	6,641	54
New Police Force - - - - -	19,620	12,169	42	—	7,450	58
Total Expenditure - - - \$.	186,213	160,973	63	—	25,239	37
Advances - - - - -		5,568	12			
Drafts and Remittances - - - - -		11,050	09			
Total Payments with opening Balance - -		177,591	84			
Net Balance 31st March 1907 - - -		31,163	41			
TOTAL - - - \$.		208,755	25			

H. B. Ching,
Financial Assistant.

CLASS V.—continued.

VOTE 2.—COLONIAL SERVICES—continued.

(E. 1.)

WEI-HAI-WEI.

STATEMENT of ASSETS and LIABILITIES on 31st March 1907.

LIABILITIES.	AMOUNT.	ASSETS.	AMOUNT.
	\$. cts.		\$. cts.
Drafts and Remittances - -	1,284 54	Current Account at Bank - - - - 36,452 03 Money in transit to Bank - - - - 525 88 36,977 91 Less Outstanding Cheques - - - 13,784 79	23,193 12 938 48 6,901 23 130 58
Balance - - - - -	29,878 87	Cash - - - - - In hands of Crown Agents - - Sub-Accountants - - - -	
\$.	31,163 41	\$	31,163 41

H. B. Ching,
Financial Assistant.

CLASS V.—*continued.*

VOTE 3.

TELEGRAPH SUBSIDIES AND PACIFIC CABLE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the SUBSIDIES to certain TELEGRAPH COMPANIES, and a GRANT IN AID of the Annual Expenses of the PACIFIC CABLE (Pacific Cable Act, 1901, 1 Edw. VII. c. 31) in the Year ended 31st March, 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—African Direct Telegraph Company -	12,845 - -	12,844 10 5	- 9 7			
B.—Eastern Telegraph Company - -	4,500 - -	4,500 - -				
C.—Eastern and South African Telegraph Company - - - -	31,500 - -	31,500 - -				
D.—Eastern Extension, Australasia, and China Telegraph Company - -	4,000 - -	4,000 - -				
E.—Direct West India Cable Company -	8,000 - -	8,000 - -				
F.—Halifax and Bermudas Cable Company	8,100 - -	8,100 - -				
G.—Pacific Cable, Grant in Aid - - -	80,405 - -	74,006 12 5	6,398 7 7			
GROSS TOTAL £.	149,350 - -	142,951 2 10	6,398 17 2			
			Surplus of Gross Estimate over Expenditure.			
			£. 6,398 17 2			
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid realised.			
H.—Appropriations in Aid - - - -	69,853 - -	63,455 8 5	£. 6,397 11 7			
			Net Surplus to be Surrendered.			
NET TOTAL £.	79,497 - -	79,495 14 5	£ 1 5 7			

CLASS V.—*continued.*VOTE 3.—TELEGRAPH SUBSIDIES AND PACIFIC CABLE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

G.—The Pacific Cable Board's expenditure in the year 1906-7 was below, and the earnings were above, the estimated amounts. It was, therefore, unnecessary to issue the whole of the grant. The amount of the balance estimated to be in the hands of the Board on 31st March 1907 was taken into account in estimating the grant required for 1907-8.

H.—The Colonies contribute in each year a proportion of the expenses of the Pacific Cable met out of the Vote in the preceding year, and as those expenses in 1905-6 were below the estimated amount, the Colonial contributions in 1906-7 were proportionately less.

Treasury,
9 November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

African
Direct
Telegraph
Company.

1.—The charge of 12,844*l.* 10*s.* 5*d.* under Sub-Head A represents the final payment to the African Direct Telegraph Company for the period to 3rd September, 1906, the date of completion of the term of twenty years for which the subsidy was payable.

Surplus.

2.—The Amount to be Surrendered is, as shown by the Account, 1*l.* 5*s.* 7*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	149,350	—	—
Expenditure (<i>Gross</i>)	142,951	2	10
Surplus	£. 6,398	17	2
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised	6,397	11	7
Net Amount to be surrendered	£. 1	5	7

John A. Kempe,
Comptroller and Auditor General.

CLASS V.—*continued*.

VOTE 4.

CYPRUS (GRANT IN AID).

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Revenue of the ISLAND OF CYPRUS in the Year ended 31st March 1907.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£.	£.	£.	£.
Cyprus, Grant in Aid - - - -	28,000	28,000	—	—

G. V. Fiddes,
Accounting Officer.

Colonial Office, }
29 November 1907. }

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

VOTE 4.
CYPRUS (GRANT IN AID).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Parliamentary Grant.
Surplus.

1. The whole of the Grant in Aid of 28,000*l.* has been issued.
2. Under a new arrangement it was proposed that a fixed Grant of 50,000*l.* should be made in aid of the Revenue of the Island of Cyprus for each of the three years commencing 1907-8, and that amount is provided in the Estimates for that year.

Before the introduction of this arrangement a sum was voted annually to cover the net estimated deficit on the Accounts of the Island for the previous year, any surplus assets being taken into calculation in framing the Estimate for the Grant in Aid for the succeeding year. Although the full amount of the Grant in Aid for 1906-7 (28,000*l.*) was issued from the Exchequer, the ascertained deficit for the prior year, 1905-6, fell short of that sum, and I therefore inquired of the Treasury whether the balance was to be surrendered or left in the possession of the Cyprus Government with a view to ultimate adjustment. In reply I have been informed that the Secretary of State for the Colonies has agreed that the Island Government should be required to hand back this realized surplus at the close of the new arrangement on 31st March 1910.

3. The Grant and Expenditure are shown as equal:—	£.
Grant	28,000
Expenditure	28,000

REVENUE AND EXPENDITURE OF THE ISLAND.

Financial
Position of
the Island.

4. The Account for the year 1906-7 is appended, together with a memorandum which has been furnished by the Receiver General of Cyprus, explaining the more important differences between the Estimates and the Actual Receipts and Payments. Exclusive of the Grant in Aid on the one side and payment of Tribute on the other, the Revenue, amounting to 286,873*l.* 3*s.*, shows a surplus over the Expenditure of 104,807*l.* 12*s.*, as compared with 79,095*l.* 7*s.* 3*c.p.* in 1905-6.

5. The Revenue exceeded the Estimate of 223,483*l.* by 63,390*l.* 3*s.* and the Expenditure, amounting to 182,065*l.* 11*s.*, exceeded the Estimate of 178,109*l.* by 3,956*l.* 11*s.* The amount paid in respect of Tribute was 92,799*l.* 11*s.* 2*c.p.*

6. The Statement of Assets and Liabilities shows that on 31st March 1907 there was an excess of Assets over Liabilities of 25,994*l.* 16*s.* 4*c.p.* as compared with an excess of Liabilities over Assets of 12,411*l.* 2*s.* 8*c.p.* on 31st March 1906.

The arrears of Revenue included in the Assets amount to 3105*l.* -*s.* 4*c.p.* as compared with 4,707*l.* 1*s.* 8*c.p.* in the previous year; of this amount it is stated that 2,600*l.* may be regarded as recoverable.

7. The total Expenditure on the works in connection with Famagusta Harbour and Railway Construction, which were authorized under the Colonial Loans Act, 1899 (62 and 63 Vic., cap. 36), amounted up to 31st March 1907 to 237,269*l.* -*s.* 4*c.p.*, of which 126,381*l.* 8*s.* 6*c.p.* was in respect of the Harbour and 110,887*l.* 11*s.* 7*c.p.* of the Railway.

During the year the repayments on account of the Loans in respect of these works amounted to 5,080*l.*, while 654*l.* was repaid on account of the Loan for Irrigation Works.

In addition to the liabilities shown on the statement referred to in the preceding paragraph there was a further liability on 31st March 1907 of 304,064*l.* 10*s.* in respect of advances under the Colonial Loans Act, made up as follows:—

Famagusta Harbour and Railway Construction	£246,520	- <i>s.</i>	- <i>c.p.</i>
Irrigation Works	£57,544	10 <i>s.</i>	- <i>c.p.</i>
	£304,064	10 <i>s.</i>	- <i>c.p.</i>

Revenue.

8. The Revenue and certain other accounts, including those of the Railway, have as usual been examined locally by officers of my Department.

Inspection
by Assistant
Comptroller
and Auditor.

9. The tour of inspection referred to in paragraph 24 of Vote 2, Class V., included the accounts of this Island. The results were generally satisfactory, except in the case of the Island Post Office.

Defalcations, amounting as far as at present can be ascertained to 1,705*l.*, had been discovered in connection with the transactions of this office for the year 1906-7, as a result of which one officer was sentenced to five years penal servitude, while another was dismissed from the service. The organization of the Department was faulty, and an entire rearrangement is now under consideration.

One of the main features in the new scheme is an independent and current examination of accounts within the Department, involving the transfer from Larnaca to Nicosia of the Headquarters and Accounts Department of the Post Office. This step would enable the audit by the officers of my Department to be more closely up to date.

This and other matters dealt with at the local visit have been embodied in a general report to the Colonial Office.

I have arranged also in the case of this Island, with the concurrence of the Colonial Office, to introduce the local audit of expenditure, commencing with the accounts for 1908-9.

Outstanding
Questions.

10. The outstanding questions with respect to the previous year have all been settled. There are a few questions of minor importance on the account for 1906-7 which are awaiting settlement.

Statement
of Revenue
and Expenditure
since
1878.

11. I append a summary of the totals of the Revenue and Expenditure of the Island in each year since its occupation in 1878. Including the Grants in Aid on the receipt side and payments of Tribute on the expenditure side, the summary shows a net surplus of 22,885*l.*

John A. Kempe,
Comptroller and Auditor General.

CLASS V.—*continued.*

VOTE 4.

—

(A.)

CYPRUS.

—

ANNUAL ABSTRACT ACCOUNT.

1906-7.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A.)

C Y P R U S.

STATEMENT showing the TOTAL RECEIPTS

RECEIPTS.	Amount Estimated.	Actual Receipts.	More than Estimated.	Less than Estimated.	Reference to Notes.
	£.	£. s. c.p.	£. s. c.p.	£. s. c.p.	
Net Balance 1st April 1906 - - -	—	111,792 7 4	—	—	
Customs - - - - -	33,450	46,680 17 1	13,230 17 1	—	1
Port, Harbour, &c., Dues - - -	9,500	10,760 14 -	1,260 14 -	—	
Tithes - - - - -	60,000	85,851 2 3	25,851 2 3	—	2
Sheep and Goat Tax - - - -	11,000	12,232 1 7	1,232 1 7	—	
Pig Tax - - - - -	900	1,168 15 3	268 15 3	—	
Verghi - - - - -	32,000	29,408 6 -	—	2,591 14 -	3
Askerieh - - - - -	6,200	1,027 9 5	—	5,172 10 4	
Defter Hakani - - - - -	8,500	11,680 - 3	3,180 - 3	—	4
Excise - - - - -	31,892	42,049 18 7	10,157 18 7	—	5
Forest Revenue - - - - -	1,200	1,435 9 6	235 9 6	—	
Court Receipts and Stamps - - -	8,240	8,370 7 3	130 7 3	—	
Specific Services, &c. - - - -	2,497	3,841 5 2	1,344 5 2	—	
Post Office - - - - -	5,400	5,190 18 1	—	209 1 8	
Loan Works - - - - -	5,825	8,688 18 6	2,863 18 6	—	6
Rents and Royalties - - - - -	600	878 3 5	278 3 5	—	
Interest - - - - -	1,500	4,851 10 8	3,351 10 8	—	7
Miscellaneous - - - - -	500	880 15 5	380 15 5	—	
Agricultural Receipts - - - - -	4,169	6,293 15 8	2,124 15 8	—	8
	223,373	281,290 10 1	65,890 16 4	7,973 6 3	
Land Sales - - - - -	110	5,582 12 8	5,472 12 8	—	
TOTAL REVENUE - - - - -	223,483	286,873 3 -	71,363 9 3	7,973 6 3	
Grant in Aid - - - - -		28,000 - -	Net more than Estimated.		
		314,873 3 -			
Advances Repaid - - - - -		37,299 12 1	£. 63,390 3s. -c.p.		
Deposits - - - - -		293,891 11 1			
Drafts and Remittances - - - -		101,314 17 8			
Famagusta Harbour Works - - -		692 2 1			
Railway Construction - - - - -		395 15 6			
Total Receipts with opening Balance - -		860,259 9 3			
TOTAL - - - - -	£.	860,259 9 3			

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A.)

CYPRUS.

and PAYMENTS in the Year 1906–1907.

PAYMENTS.	Amount Estimated.	Actual Payments.	More than Estimated.	Less than Estimated.	Reference to Notes.
	£.	£. s. c.p.	£. s. c.p.	£. s. c.p.	
1. Debt Charges - - - - -	13,157	13,157 - -	- - -	- - -	
2. Pensions - - - - -	2,966	2,966 15 2	- 15 2	- - -	
3. High Commissioner - - - - -	3,978	3,725 19 5	- - -	252 - 4	
4. The Legislature - - - - -	422	419 5 1	- - -	2 14 8	
5. Chief Secretary - - - - -	3,198	2,978 14 8	- - -	219 5 1	
6. Government Printing Office - - - - -	1,037	1,001 14 2	- - -	35 5 7	
7. District Administration - - - - -	7,339	7,165 15 4	- - -	173 4 5	
8. Treasury - - - - -	16,112	17,289 9 6	1,177 9 6	- - -	A.
9. Customs - - - - -	7,886	7,571 18 3	- - -	314 1 6	
10. Land Registration - - - - -	8,026	8,022 18 1	- - -	3 1 8	
11. Audit Department - - - - -	1,200	1,168 8 6	- - -	31 11 3	
12. Legal Departments - - - - -	13,628	13,497 2 5	- - -	130 17 4	
13. Police - - - - -	27,076	26,994 8 5	- - -	81 11 4	
14. Prisons - - - - -	5,594	4,815 2 4	- - -	778 17 5	
15. Medical Departments - - - - -	8,013	8,274 10 2	261 10 2	- - -	B.
16. Quarantine - - - - -	1,500	736 11 4	- - -	763 8 5	
17. Education - - - - -	5,978	6,986 12 7	1,008 12 7	- - -	C.
18. Miscellaneous Services - - - - -	6,843	6,999 7 2	156 7 2	- - -	D.
19. Post Office - - - - -	4,198	4,880 12 8	682 12 8	- - -	E.
20. Agricultural Department - - - - -	5,137	7,135 16 7	1,998 16 7	- - -	F.
21. Forest Department - - - - -	3,858	4,371 2 -	513 2 -	- - -	
22. Loan Works - - - - -	12,463	11,735 19 1	- - -	727 - 8	
23. Public Works Department - - - - -	2,733	2,700 14 1	- - -	32 5 8	
24. Public Works: Recurrent - - - - -	13,522	14,091 16 -	569 16 -	- - -	G.
25. Public Works: Extraordinary - - - - -	2,245	3,377 15 6	1,132 15 6	- - -	H.
TOTAL EXPENDITURE - - - - -	178,109	182,065 11 -	7,501 18 4	3,545 7 4	
Tribute to Turkey - - - - -	- - -	92,799 11 2	Net more than Estimated.		
TOTAL - - - - -	- - -	274,865 2 2	£3,956 11s. -c.p.		
Advances - - - - -	- - -	25,895 18 5			
Deposits Repaid - - - - -	- - -	304,948 6 7			
Drafts and Remittances - - - - -	- - -	101,306 1 2			
Famagusta Harbour Works - - - - -	- - -	19,389 8 6			
Railway Construction - - - - -	- - -	18,432 17 7			
TOTAL PAYMENTS - - - - -	- - -	744,837 15 2			
Net Balance on 31st March 1907 - - - - -	- - -	115,421 14 1			
TOTAL £.	- - -	860,259 9 3			

Nicosia,
22nd May 1907.J. C. Gore,
Receiver General.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(A. 1.)

EXPLANATORY NOTES on Actual Receipts and Expenditure for Year ending
31 March 1907.

REVENUE.

The total Revenue 286,873*l.* (including a sum of 5,583*l.* on account of Land Sales) is the largest in the history of the Island, and is 48,660*l.* over that of 1905-06, which in itself was a record; it is more than double what it was in the first year of the occupation. This large increase is not due in any way to artificial causes, but is the result of general prosperity following on good harvests and extended trade. Prices of all local commodities have risen, and even necessities of life have gone up in price considerably; in other words, a sovereign now will only buy as much as 15*s.* did some years ago.

1.—*Customs.*—A considerable extension of imported goods followed as a matter of course on a bountiful cereal harvest and large carob crop. The general standard of living is rising, though this does not apply to those on fixed incomes, and increased dutiable Imports are an economic result.

2.—*Tithes.*—The harvest was abundant and good prices for Government grain were realised. The original estimate was based practically on a quinquennial average. There was also an excellent crop of carobs.

3.—*Verghis and Bedel Askerieh* did not realise the estimated amounts by 2,592*l.* and 5,173*l.* respectively, but this fact is due to the abolition of those Taxes in May, 1906 (Law VII.)

4.—*Defter Hakani.*—The increase of 3,180*l.* over estimate was due to more transactions in property due to general prosperity.

5.—*Excise.*—Increased duty on Tobacco and general prosperity due to abundant harvest.

6.—*Loan Works.*—The estimates for Famagusta Harbour and Irrigation Works were not realised, but Railway receipts, (7,399*l.*) were 3,891*l.* over estimate, due to the original estimate being based only on Famagusta Nicosia line. The extension to Morphou was opened in November.

7.—*Interest on Government Monies.*—The original estimate was exceeded by 3,351*l.*, due to large cash balances and high rates of interest thereon in England.

8.—*Agricultural Department Receipts.*—The amount 2,125*l.* more than estimated, was due to the proceeds of Sponge Fishing being underestimated.

EXPENDITURE.

A.—*Treasury.*—The excess 1,177*l.* 9*s.* 6*p.* was due to the abundant harvest which necessitated increased expenditure on the assessment and collection of Tithes and Taxes. There was also an excess on the Sub-Head "Guarding and Transport of Salt," due to more salt having been sold than was anticipated, receipts being correspondingly increased.

B.—*Medical.*—The excess 261*l.* 10*s.* 2*p.* was principally due to Hospital stoppages having been carried to Revenue, instead of being deducted from Expenditure against Sub-head "Central Hospital." There were also excesses on "Travelling and Prevention of Diseases," due to unforeseen expenditure.

C.—*Education.*—The excess 1,008*l.* 12*s.* 7*p.* was due to all sums outstanding on School Building Loans having been repaid to the Public Works Loan Fund, in accordance with C. O. D. 46, of 30th March 1906.

D.—*Miscellaneous Services.*—The excess 156*l.* 7*s.* 2*p.* was due to insufficient provision having been made for expenditure in connection with "Codification of Laws" and no provision for "Conservancy of Government Offices" and "Contribution to Imperial Institute."

E.—*Post Office.*—The excess, 682*l.* 12*s.* 8*p.*, was principally due to expenditure in connection with the new weekly mail service to Egypt, which was not provided for.

F.—*Agricultural Department.*—The excess, 1,998*l.* 16*s.* 7*p.*, was caused by an under-estimated charge of 2,746*l.* 5*s.* 3*p.* representing a repayment to Public Works Loan Fund of liabilities of government on account of outstanding loans which was authorised by C.O.D. 46, of 30th March 1906.

G.—*Forest Department.*—The excess, 513*l.* 2*s.* -*c.p.*, was principally due to expenditure in connection with "Airmotors" which was not provided for—as well as increased expenditure on "Plantations and Afforestations."

H.—*Public Works Recurrent.*—The excess of 569*l.* 16*s.* -*c.p.* on Vote 24, Public Works, is almost entirely due to extra expenditure incurred, with the sanction of the Government, on special repairs to roads damaged by the abnormal rains and floods during the past severe winter.

I.—*Public Works Extraordinary.*—The excess of 1,132*l.* 15*s.* 6*p.* on Vote 25 is made up by the following expenditure, incurred with the sanction of Government in excess of estimates:—

	£.
Larnaca Harbour (not provided for) - - - - -	331
Messayitonia Bridge Iron Work (not provided for) - - - - -	107
Artesian Wells excess - - - - -	222
Limassol Customs Shed excess - - - - -	108
Repairs of Bridges damaged by floods (not provided for) - - - - -	221
Famagusta glacis road (not provided for) - - - - -	201
Total - - - - -	£. 1,190

This total was reduced to 1,132*l.* 15*s.* 6*p.* by savings on other Sub-Heads.

J. C. Gore,
Receiver General.

Nicosia,
27 May 1907. }

CLASS V.—continued.

VOTE 4.—CYPRUS (GRANT IN AID)—continued.

(B.)

CYPRIUS.

STATEMENT of Assets and LIABILITIES on the 31st March 1907.

ASSETS.		£.	s.	c.p.
Balance with Imperial Ottoman Bank	- - -	29,888	17	6
Balance with Crown Agents	- - -	79,460	6	2
Cash Balance in Cyprus	- - -	6,102	10	2
Advances due to Government	- - -	-	-	-
COST OF SECURITIES PURCHASED ON ACCOUNT OF DEPOSITS:-				
LOCUST DESTRUCTION FUND-				
Cost Price of 3,046 <i>l.</i> 2 <i>s.</i> 7 <i>d.</i> Victoria 3½ per cent.	-	3,256	19	8
GUARANTEE FUND-				
Cost Price of 1,200 <i>l.</i> Victoria 3½ per cent.	-	1,259	10	8
Cost Price of 1,512 <i>l.</i> 19 <i>s.</i> 9 <i>d.</i> Hong Kong 3¼ per cent.	-	1,488	9	1
ORPHANS' TRUST FUND-				
Cost Price of 1,000 <i>l.</i> Victoria 4 per cent.	-	1,141	13	4
Cost Price of 1,000 <i>l.</i> Tasmania 3½ per cent.	-	1,100	19	2
Cost Price of 2,000 <i>l.</i> Transvaal 3 per cent.	-	2,001	6	-
Cost Price of 875 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i> Gold Coast 3 per cent.	-	757	7	3
GOVERNMENT SAVINGS BANK-				
Cost Price of 3,036 <i>l.</i> 8 <i>s.</i> 8 <i>d.</i> Transvaal 3 per cent.	-	3,000	-	-
ARREARS OF REVENUE-				
For all Years to 31st March 1906 (<i>a</i>)	-	1,556	4	5
For Year ended 31st March 1907 (<i>b</i>)	-	1,548	15	8
		135,677	4	4

LIABILITIES.		£.	s.	c.p.
Balance of Tribute due on the 31st July 1907	-	-	-	-
DEPOSITS DUE BY GOVERNMENT-				
To Orphan's Trust Fund-	-	8,073	7	4
" Guarantee Fund	-	3,334	13	2
" Locust Destruction Fund	-	10,843	16	3
" Savings Bank	-	3,784	2	4
" Public Works Loan Fund	-	6,660	5	3
" Abdullah Bey	-	1,410	15	2
" Famagusta Harbour and Railway Loan	-	16,730	19	5
Sundry Accounts	-	7,044	17	2
		57,882	16	7
Balance of Assets over Liabilities	-			
		25,984	16	4
		135,677	4	4

Nicosia,
4th June 1907. }

(a) Of this amount it is estimated that 1,200% may be regarded as recoverable.

(b) Of this amount it is estimated that 1,400% may be regarded as recoverable.

J. C. Gore,
Receiver General.

CLASS V.—*continued.*VOTE 4.—CYPRUS (GRANT IN AID)—*continued.*

(C.)

C Y P R U S.

REVENUE and EXPENDITURE (exclusive of ADVANCES and REPAYMENTS, and of LOCUST TAXES and EXPENDITURE) from the British Occupation of the Island in July 1878.

YEAR.	REVENUE.			EXPENDITURE.				
	Local Revenue.	Grant in Aid.	Total Receipts.	Local Expenditure.	Tribute.	Total Expenditure.	Surplus.	Deficit.
	£	£	£	£	£	£	£	£
1878-79 - - -	139,586	8,000	147,586	48,308	61,862	110,170	37,416	—
1879-80 - - -	148,361	13,085	161,446	(a) 130,530	90,000	220,530	- -	59,084
1880-81 - - -	156,095	20,000	176,095	119,417	92,686	212,103	- -	36,008
1881-82 - - -	163,733	78,000	241,733	157,673	92,686	250,359	- -	8,626
1882-83 - - -	189,335	90,000	279,335	120,636	92,686	213,322	66,013	—
1883-84 - - -	194,051	30,000	224,051	111,684	92,686	204,370	19,681	—
1884-85 - - -	172,072	15,000	187,072	112,086	92,746	204,832	- -	17,760
1885-86 - - -	172,334	15,000	187,334	111,302	92,799	204,101	- -	16,767
1886-87 - - -	187,044	20,000	207,044	110,679	92,800	203,479	3,565	—
1887-88 - - -	145,443	18,000	163,443	113,326	92,799	206,125	- -	42,682
1888-89 - - -	149,363	55,000	204,363	109,963	92,800	202,763	1,600	—
1889-90 - - -	174,499	45,000	219,499	106,338	92,799	199,137	20,362	—
1890-91 - - -	194,936	35,000	229,936	107,589	92,800	200,389	29,547	—
1891-92 - - -	217,162	10,000	227,162	112,742	92,800	205,542	21,620	—
1892-93 - - -	189,933	-	189,933	111,393	92,800	204,193	- -	14,260
1893-94 - - -	177,054	-	177,054	117,654	92,800	210,454	- -	33,400
1894-95 - - -	167,093	29,000	196,093	114,756	92,800	207,556	- -	11,463
1895-96 - - -	167,777	35,000	202,777	113,851	92,800	206,651	- -	3,874
1896-97 - - -	188,658	46,000	234,658	129,494	92,800	222,294	12,364	—
1897-98 - - -	190,525	40,000	230,525	132,130	92,800	224,930	5,595	—
1898-99 - - -	210,284	33,000	243,284	132,975	92,800	225,775	17,509	—
1899-00 - - -	200,638	13,000	213,638	134,682	92,800	227,482	- -	13,844
1900-01 - - -	215,268	32,000	247,268	135,388	92,800	228,188	19,080	—
1901-02 - - -	198,070	16,000	214,070	135,825	92,800	228,625	- -	14,555
1902-03 - - -	160,112	30,000	190,112	139,714	92,800	232,514	- -	42,402
1903-04 - - -	215,360	87,000	302,360	140,284	92,800	233,084	69,276	—
1904-05 - - -	218,884	—	218,884	154,406	92,800	247,206	—	28,322
1905-06 - - -	238,213	16,000	254,213	159,117	92,800	251,917	2,296	—
1906-07 - - -	286,873	28,000	314,873	182,065	92,800	274,865	40,008	—
TOTAL - £.	5,428,756	857,085	6,285,841	3,606,007	2,656,949	6,262,956	365,932	343,047
Net Surplus £. 22,885								

(a) Includes 13,085*l.* paid from Imperial funds for formation of a Pioneer Corps.

CLASS V.—*continued.*

VOTE 5.

TREASURY CHEST FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted in the Year ended 31st March 1907, to make good the Net Loss on Transactions connected with the raising of Money for the various TREASURY CHESTS Abroad in the Year 1905-6 (40 and 41 Vict., c. 45, s. 5).

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Treasury Chest Fund (<i>Supplementary</i>)	- 14,600 - -	14,441 11 10	158 8 2	—
Surplus to be Surrendered - - - £.			158 8 2	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

It was not possible to make a closer Estimate of the Expenditure, as some of the Accounts for the year 1905-6 had not been received when the Estimate was framed.

The Surplus of 552*l.* 10*s.* 4*d.* shown on the Account of the Vote "Treasury Chest Fund," for the year ended 31st March 1906, has been surrendered.

Treasury,
9 November 1907.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Grant.	1. This Grant, for which provision was made in the Supplementary Estimate of 19th July 1906, was required to make good to the Treasury Chest Fund the Net Loss on the transactions of the year 1905-6. The Loss, as explained in the Estimate, was principally in connection with the raising of funds in China.
Surplus.	2. The Surplus to be Surrendered is, as shown by the Account, 158 <i>l.</i> 8 <i>s.</i> 2 <i>d.</i>
	£. s. d.
Grant	- - - - - 14,600 - -
Expenditure	- - - - - 14,441 11 10
Surplus	- - - - £. 158 8 2

John A. Kempe,
Comptroller and Auditor General.

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS VI.

NON-EFFECTIVE AND CHARITABLE SERVICES.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS VI.

NON-EFFECTIVE AND CHARITABLE SERVICES.

	PAGE
1.—Superannuation and Retired Allowances - - - - -	521
2.—Miscellaneous Charitable and other Allowances, Great Britain - - -	527
3.—Hospitals and Charities, Ireland - - - - -	529
4.—Savings Banks' and Friendly Societies' Deficiencies - - - - -	532

CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay SUPERANNUATION, COMPENSATION, and COMPASSIONATE ALLOWANCES, and GRATUITIES under Sundry Statutes; for COMPASSIONATE ALLOWANCES and GRATUITIES awarded by the Treasury, and for the SALARIES of MEDICAL REFEREES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - -	583,814 - -	575,361 6 -	8,452 14 -	—
B.—Compensation Allowances - - -	58,326 - -	56,444 16 4	1,881 3 8	—
C.—Compassionate Allowances and Gratuities	9,215 - -	6,559 18 5	2,655 1 7	—
D.—Prison Officers' Commutation Annuities (England and Ireland), 41 & 42 Vict., c. 63 - - -	34 - -	34 - -	—	—
E.—Compassionate Fund - - -	700 - -	100 - -	600 - -	—
F.—Middlesex Registry, Pensions and Allowances - - -	85 - -	114 12 1	—	29 12 1
G.—Medical Referees' Salaries—(One at 210 <i>l.</i> per annum (England) with allowance of 10 <i>l.</i> per annum for fees to Local Practitioners. Two at 105 <i>l.</i> per annum each (Scotland and Ireland) - -	430 - -	420 - -	10 - -	—
H.—Mercantile Marine Fund—Pensions and Allowances (61 & 62 Vict., c. 44) -	6,365 - -	6,355 - 10	9 19 2	—
£.	658,969 - -	645,389 13 8	13,608 18 5	29 12 1
Deduct Deficit - - - - -			29 12 1	
Net Surplus to be Surrendered - - - £.			13,579 6 4	

Estimated amount of Extra Receipts payable to Exchequer - - - - Nil.

Amount of Extra Receipts realised in the year 1906-7 and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is the net result of the lapse of Allowances, owing to death, and of the award of new pensions. Several of the ceasing pensions were of large amounts.

B.—The diminished expenditure is the result of deaths. The number of awards on account of abolition and re-organisation of office is decreasing.

C.—The usual amount was provided, but the expenditure for Gratuities cannot be accurately estimated, and was considerably less than in the previous year.

D.—Nil.

E.—The usual amount was provided for the Compassionate Fund.

F.—29*l.* 4*s.* 7*d.* of the excess is the balance of a pension claimed and paid in 1906-7. The pensioner died early in 1905-6 and the pension was therefore removed from the Estimate for 1906-7. The balance of excess, 7*s.* 6*d.*, is the fractional part of a pound not included in the Estimate.

G.—The 10*l.* estimated for Fees to Local Practitioners was unexpended.

H.—No further Grants are made under this Sub-Head, the expenditure decreases as pensions are removed from the List.

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

Sums received by HIS MAJESTY'S PAYMASTER GENERAL on behalf of the National Debt Commissioners in the Year 1906-7 in commutation by Local Authorities of Pensions which became an Imperial Charge:—

Date.	NAME.	OFFICE.	Local Pension.	Amount received in Commutation.
ENGLAND :			£. s. d.	£. s. d.
April, 1906	Witts, Thomas	Principal Warder, Gatekeeper, Wormwood Scrubbs (formerly Gloucester Prison).	3 8 10	35 4 11
May, 1906	Sneyd, William Salmon	Photographer, Pentonville (formerly Westminster and Coldbath Fields) Prison.	15 3 4	145 3 2
Dec., 1906	Taylor, Henry	Assistant Warder, Hospital Nurse, Pentonville, (formerly Coldbath Fields) Prison.	11 10 6	128 13 -
SCOTLAND :				
Oct., 1906	Fernie, George	Head Warder, Dundee Prison	4 11 6	40 13 6
IRELAND :				
Feb., 1907	Crimmins, P.	Warder, Kilkenny Prison	2 9 -	25 17 4
Mar., 1907	McGill, C.	Warder, Belfast	2 1 2	18 6 -

EXTRA REMUNERATION.

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by PENSIONED OFFICERS during the Year 1906-07.

NAME.	Department.	Vote from which paid.	Amount.
ENGLAND :			£. s. d.
Butler, G. G.	Civil Service Commission	Civil Service Commission	58 - -
Kearns, S.	ditto	ditto	84 10 -
ditto	ditto	Board of Education	5 5 -
Turner, W. Castle	ditto	Civil Service Commission	326 3 4
Howlett, R.	ditto	ditto	151 - -
Pearson, A. A., C.M.G.	Colonial Office	Colonial Office	150 - -
Brenan, B.	Consular Services	Diplomatic and Consular Services	50 - -
Carles, W. R., C.M.G.	ditto	Civil Service Commission	12 - -
Hillier, Sir W. C., K.C.M.G., C.B.	ditto	Army (Chinese Translation)	47 10 -
Posnett, F. J.	ditto	Board of Education	129 9 1
Campbell, J. A. D.	Board of Education	ditto	32 11 -
Bergne, Sir H. G., K.C.M.G., C.B.	Foreign Office	Diplomatic and Consular Services	400 - -
Fairholme, G. F.	ditto	ditto	4 10 -
ditto	ditto	Civil Service Commission	86 9 -
Lyle, T.	Board of Education	Public Education, Scotland	18 14 6
Cowie, W.	Mercantile Marine Department, Board of Trade	Board of Trade	22 1 -
Clark, J.	Prisons	Prisons, England, etc.	57 5 3 Temporary.
Connor, M. A.	ditto	ditto	24s. a week
Garnett, J. W.	ditto	ditto	46 18 - Temporary.
Gorton, S.	ditto	ditto	54 16 - Temporary.
Higgs, J.	ditto	ditto	46 6 6
Holland, J.	ditto	ditto	25 4 -
Jarvis, A. M.	ditto	Police Courts Account	15s. a week.

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by
PENSIONED OFFICERS during the Year 1906-07—*continued.*

NAME.	Department.	Vote from which paid.	Amount.
Moorecroft, M. L.	Prisons - - - - -	Prisons, England, etc. - - - - -	£. s. d. 39 11 - Temporary.
Morahan, M. B.	- ditto - - - - -	- ditto - - - - -	55 9 3 Temporary.
Nicholas, E. F.	- ditto - - - - -	- ditto - - - - -	53 6 9 Temporary.
Pomeroy, W.	- ditto - - - - -	- ditto - - - - -	41 13 4 Temporary.
Turner, T.	- ditto - - - - -	- ditto - - - - -	50 - - Temporary.
Leighton, J.	- ditto - - - - -	- ditto - - - - -	58 17 3 Temporary.
Rourke, E.	- ditto - - - - -	- ditto - - - - -	52 8 6 Temporary.
Collins, R.	- ditto - - - - -	- ditto - - - - -	25 1 6
Dobbs, C.	- ditto - - - - -	- ditto - - - - -	44 - -
Blake, W. J.	- ditto - - - - -	Post Office - - - - -	12s. a week.
Barnett, T.	- ditto - - - - -	Prisons, England - - - - -	28 8 4
Geikie, A.	Geological Survey - - - - -	Board of Education - - - - -	122 4 5
Longhurst, H. A.	Prisons - - - - -	Post Office - - - - -	12s. a week.
Wooliscroft, J.	Board of Trade - - - - -	Board of Trade - - - - -	17. 10s. a week.
Barnes, W.	Prisons - - - - -	Prisons - - - - -	32 6 -
Broderick, J. T.	Convict Prisons - - - - -	Prisons, England, etc. - - - - -	21 10 4
Harper, S.	- ditto - - - - -	- ditto - - - - -	19 8 6
Cooke, R.	- ditto - - - - -	- ditto - - - - -	9 2 -
Gollop, G. B.	- ditto - - - - -	Post Office - - - - -	18s. a week.
Henderson, W.	- ditto - - - - -	- ditto (as Sub-Postmaster)-	75 - -
Logan, C. E.	- ditto - - - - -	Navy - - - - -	17. 5s. a week.
Larcombe, H.	- ditto - - - - -	Prisons, England, etc. - - - - -	25l. not exceeding.
Hodge, W.	- ditto - - - - -	- ditto - - - - -	36 11 8
Stanley, W.	- ditto - - - - -	Navy - - - - -	48 5 2
Storry, C. A.	- ditto - - - - -	Board of Education - - - - -	6 16 6
Sinclair, W. P.	- ditto - - - - -	Prisons, England, etc. - - - - -	59 18 6
Mitchell, W.	- ditto - - - - -	Post Office - - - - -	18 2 6
Howard, A.	- ditto - - - - -	Naval Ordnance - - - - -	17. a week.
Lee, M. E. M.	- ditto - - - - -	Receiver of Police - - - - -	17. 4s. a week.
Boreham, J. C.	- ditto - - - - -	Prisons, England, etc. - - - - -	41 4
Hill, T. R.	- ditto - - - - -	Army (Messenger) - - - - -	17. 1s. a week.
Pearce, W.	- ditto - - - - -	Customs - - - - -	20 2 -
Relf, T. J.	- ditto - - - - -	Prisons, England, etc. - - - - -	23 11 9
Berry, J.	- ditto - - - - -	- ditto - - - - -	28 2 -
Robinson, H.	- ditto - - - - -	Navy - - - - -	17. a week.
Gray, R.	- ditto - - - - -	Prisons, England, etc. - - - - -	25 4 -
Birch, H.	- ditto - - - - -	Post Office - - - - -	41 12 -
Gairdner, J. LL.D.	Public Record Office - - - - -	Public Record Office - - - - -	45 - -
Ma'oney, M.	- ditto - - - - -	Miscellaneous Legal Expenses - - - - -	262 10 - 87. 8s. a sheet.
Pike, L. O., M.A.	- ditto - - - - -	Public Record Office - - - - -	Year-Book of Ed. III.

CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

CASES reported to HIS MAJESTY'S PAYMASTER GENERAL of EXTRA REMUNERATION received by
PENSIONED OFFICERS during the Year 1906-07—*continued.*

NAME.	Department.	Vote from which paid.	Amount.
			£. s. d.
Lockyer, Sir J. N., K.C.B., F.R.S.	Board of Education (South Kensington)	Board of Education	369 9 -
Healey, T.	- ditto	- ditto	21 - -
Whitaker, W., B.A.	Board of Education	- ditto	26 5 -
Redgrave, G. R.	- ditto	- ditto	5 5 -
Fox Strangways, C. E.	- ditto	- ditto	33 2 6
Beach, B. W.	- ditto	- ditto	52 10 -
Abney, Sir W., K.C.B., F.R.S.	Board of Education (South Kensington)	Board of Trade	74 11 -
Judd, J. W., C.B., F.R.S.	Board of Education	Board of Education	178 14 6
Harcourt Smith, H.H.	- ditto	Civil Service Commission	92 1 3
Morgan, W.	Supreme Court	Supreme Court	{ 20s. a week acting Tipstaff.
Cahill, J.	Surveys of the U.K.	Post Office	13 - -
Brown, E. L.	- ditto	General Valuation Office, Ireland	*104 - -
Gavin, M. W.	- ditto	Department of Agriculture, &c. (Geo- logy) Ireland	70 10 -
Begent, T. J.	Treasury	Treasury, &c.	40 - -
Woodley, C. H.	- ditto	- ditto	116 13 4
Taylor, Sir J., K.C.B.	Office of Works	Office of Works	200 - -
Robertson, W. W.	- ditto	Public Education, Scotland	150 - -
Owen, W.	Exchequer and Audit	Board of Trade	100 - -
SCOTLAND :			
Cheyne, Sir John	Board of Supervision	Consolidated Fund	800 - -
- ditto	- ditto	- ditto	50 - -
- ditto	- ditto	- ditto	200 - -
Russell, J. C., Rev.	Prisons, Scotland	- ditto	{ 49 5 - Paid to date of death, 15th January.
Livingstone, M., I.S.O.	Register House	Register House	{ Parish Minister of Campbeltown, 160 - -
Blaikie, James	Scotch Education	Board of Education	46 14 -
- ditto	- ditto	Civil Service Commission	34 - -
- ditto	- ditto	Scotch Education	206 19 -
IRELAND :			
Bell, J. D.	Land Commission	Land Commission	{ 194 5 - Including subsis- tence allowance.
Brenan, J. H.	Agriculture, &c.	Agriculture, &c.	46 16 -
- ditto	- ditto	Intermediate Education	52 9 -
Carroll, T.	- ditto	Agriculture and Endowment Fund	300 -
Dinneen, T.	Prisons	Prisons	36 8 -
Dugan, C. W.	Education	Agriculture, &c.	26 5 -
Hampton, J.	Prisons	Post Office	{ †76 11 2 Salary and Emoluments.
Mackenzie, J.	Land Commission	Land Commission	{ 72 9 - Including subsis- tence allowance.
Rice, J.	Prisons	Prisons	10s. a week.

* Superannuation allowance reduced in accordance with Section 20 of the Superannuation Act of 1834.

† In this case payment of the pension is, for the present, suspended. (4 & 5 William IV. c. 24. sec. 20).

CLASS VI.—*continued.*VOTE I.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

LIST OF EXTRA STATUTORY GRATUITIES Granted in 1906-07—Sub-Head C.

NAME.	OFFICE.	Age.	Service.	Salary.	Cause of Retirement, &c.	Amount.
		<i>Yrs.</i>	<i>Yrs.</i>	<i>£. s. d.</i>		<i>£. s. d.</i>
Sharp, L. J. - -	Official Receiver in Bankruptcy, Birmingham and Worcester -	65	22	1,075 - -	Age.	1,075 - -
Morgan, William -	Examiner, County Court Department, Treasury - - -	65	23	400 - -	Age.	400 - -
Bowkett, George H. -	Clerk and Examiner, County Court Department, Treasury -	65	29	400 - -	Age.	64 8 10
Jenner-Fust, Herbert -	General Inspector, Local Govern- ment Board - - -	65	22	1,000 - -	Age.	161 2 2
Tinker, R. - - -	Inspector of Factories, Home Office - - - - -	65	20	400 - -	Age.	400 - -

LIST OF EXTRA STATUTORY GRATUITIES Granted in 1906-07—Sub-Head E.

NAME.	OFFICE.	Age.	Service.	Salary.	Remarks.	Amount.
		<i>Yrs.</i>	<i>Yrs.</i>	<i>£. s. d.</i>		<i>£. s. d.</i>
Morales, Mrs., widow of José Llado Morales - - -	Labourer, R.E. Department, Gibraltar - - - -	44	3	22 17 6	Fatal accident.	25 - -
Little, Mrs. A. W., widow of Robert Little - - -	Grinder, Royal Small Arms Factory - - - - -	41	8	50 16 6	Ditto.	40 - -
Keenan, Mr. J., father of E. Keenan -	Employé (G.P.O. Mail Car Service) - - - - -	—	—	—	Ditto.	10 - -
Tilbury, Mrs., mother of William Tilbury	Hired Boy, Labourer, Gibraltar, Dockyard - - - - -	15	1	17 7 7	Ditto.	20 - -

NOTE.

The final instalment of 12*l.* 11*s.* 10*d.* in respect of the Gratuity of 50*l.* to Mrs. Grieve, referred to in the note to the List of Extra Statutory Gratuities appended to the Account of last year, was recovered at too late a date for inclusion in the present Account, and will be brought to credit as an Extra Receipt in the Account for 1907-8.

The Surplus of 12,153*l.* 3*s.* 5*d.*, shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1906, has been surrendered.

Paymaster General's Office,
30th November 1907.

C. J. Maude,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—continued.

VOTE I.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.
1. Expenditure in excess of the Estimate has taken place under Sub-Head F.
- Extra-Statutory
Gratuities.
2. The Extra-Statutory Gratuities under Sub-Head C., noted in a Statement appended to the Account, are similar to those noticed in previous years as awarded on the ground of compulsory retirement on account of Age, and as being in addition to the Pension to which the Officers were entitled under the provisions of the Superannuation Acts.
- Surplus.
3. The Net Surplus to be Surrendered is, as shown by the Account, 13,579*l.* 6*s.* 4*d.*

	£.	s.	d.
Grant - - - - -	658,969	-	-
Expenditure - - - - -	645,389	13	8
Net Surplus - - -	£. 13,579	6	4

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 2.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Expense of certain MISCELLANEOUS CHARITABLE and other ALLOWANCES in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Foreign Refugees - - - -	29 - -	28 16 -	- 4 -	—
B.—His Majesty's Charities and Bounties, Scotland - - - - -	143 - -	130 1 -	12 19 -	—
C.—Miscellaneous Allowances - - -	1,361 - -	1,360 4 8	- 15 4	—
	£. 1,533 - -	1,519 1 8		—
Surplus to be Surrendered - - - £.			13 18 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving due to deaths of recipients of allowances.

The Surplus of 27*l.* 18*s.* 4*d.*, shown on the Account of the Vote "Miscellaneous Charitable and Other Allowances," for the year ended 31st March 1906, has been surrendered.

Treasury, }
9 November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 2.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus. The Surplus to be Surrendered is, as shown by the Account, 13*l.* 18*s.* 4*d.*

Grant -	-	-	-	-	-	-	-	-	£	s.	d.
Expenditure	-	-	-	-	-	-	-	-	1,533	-	-
									1,519	1	8
								Surplus	-	-	-
								£.	13	18	4

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 3.

HOSPITALS AND CHARITIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay Charges connected with HOSPITALS and INFIRMARIES, and certain MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, including sundry GRANTS IN AID, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
HOSPITALS AND INFIRMARIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Board of Superintendence (Dublin Hospitals) - - - -	153 - -	120 7 10	32 12 2	—
B.—Rent - - - - ditto - -	70 - -	70 - -	—	-
C.—Incidental Expenses - ditto - -	5 - -	1 10 -	3 10 -	—
D.—Grants in Aid of Hospitals - - -	15,850 - -	15,850 - -	—	—
E.—Grants to Public Infirmarys - - -	312 - -	311 16 5	- 3 7	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES :				
F.—Concordatum Fund for Charitable Allowances - - - - -	300 - -	300 - -	—	—
G.—Invalid Foundlings - - - -	88 - -	64 - -	24 - -	—
H.—Lunatics and Idiots - - - -	37 - -	37 - -	—	—
J.—Female Orphan House, Dublin (Grant in Aid) - - - - -	500 - -	500 - -	—	—
GROSS TOTAL - - - £.	17,315 - -	17,254 14 3	60 5 9	—
			Surplus of Gross Estimate over Expenditure.	
			£. 60 5 9	
<i>Deduct,—</i>	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
K.—Appropriations in Aid - - - -	116 - -	121 18 7	£. 5 18 7	
			Total Surplus to be Surrendered.	
NET TOTAL - - - £.	17,199 - -	17,132 15 8	£. 66 4 4	

CLASS VI.—*continued.*VOTE 3.—HOSPITALS AND CHARITIES, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The office of Secretary to the Board of Superintendence was vacant during a portion of the year.

C.—The expenditure was less than anticipated.

E.—Fraction of 1*l.*

G.—The maintenance and general expenses were less than anticipated. The Receipts (rent) in connection with this Sub-Head (included in Appropriations-in-Aid, Sub-Head K) amounted to 84*l.* 18*s.* 7*d.* The expenditure being 64*l.*, there is an actual net gain of 20*l.* 18*s.* 7*d.*, on this service.

	£.	s.	d.
H.—Amount expended - - - - -	37	-	-
Amount transferred from Grant in Aid of Hospitals - - - - -	37	-	-
Net cost to Public - - - - -	Nil.		

K.—The rents received exceeded the Estimate by 5*l.* 18*s.* 7*d.*

Extra Remuneration.—The Secretary to the Board of Superintendence, Brigade Surgeon, Richard Tobin, is in receipt of Retired Pay of 1*l.* a day from Army Funds.

The Surplus of 54*l.* 16*s.* 3*d.*, shown on the Account of the Vote "Hospitals and Charities, Ireland," for the year ended 31st March 1906, has been surrendered.

F. J. Cullinan,
Clerk in Charge of the Account.
Dublin Castle,)
8 November 1907.)

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—continued.

VOTE 3.

HOSPITALS AND CHARITIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Amount to be Surrendered is, as shown by the Account, 66*l.* 4*s.* 4*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	17,315	-	-
Expenditure (<i>Gross</i>) - - - - -	17,254	14	3
Surplus	60	5	9
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate -	5	18	7
Total Amount to be Surrendered - - -	£. 66	4	4

2. From the 49th Report of the Board of Superintendence of Dublin Hospitals for the year 1906-07 (Parliamentary Paper [Cd. 3697]), it appears that the Total Receipts of these Institutions amounted, with the Government Grants, to 54,946*l.* 6*s.* 8*d.* and the Total Expenditure to 55,676*l.* 4*s.* 0*d.* Dublin Hospitals, Income and Expenditure.

John A. Kempe.
Comptroller and Auditor General.

CLASS VI.—*continued.*

VOTE 4.

SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

ACCOUNT of the Sum Expended compared with the Sum Granted in the Year ended 31st March 1907, for making good Deficiencies on the Income Accounts of the FUNDS for TRUSTEE SAVINGS BANKS, FRIENDLY SOCIETIES, AND POST OFFICE SAVINGS BANKS, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			LESS than Granted.		MORE than Granted.	
			£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Trustee Savings Banks Deficiency -	16,298 - -	16,297 8 8	- 11 4		—	
B.—Friendly Societies Deficiency - -	14,314 - -	14,313 10 6	- 9 6		—	
C.—Post Office Savings Banks Deficiency -	92,032 - -	88,093 15 6	3,938 4 6		—	
	£. 122,644 - -	118,704 14 8	—		—	
SURPLUS to be Surrendered - £.			3,939 5 4			

EXPLANATION of the causes of variation between Expenditure and Grant.

C.—The smaller amount of expenditure arises from the fact that the Estimate has to be prepared several months before the figures to make up the actual deficiency can be obtained.

The Surplus of 1,696*l.* 2*s.* -*d.* shown on the account of the Vote "Savings Banks and Friendly Societies Deficiency" for the year ended 31st March 1906, has been surrendered.

National Debt Office, }
13th July, 1907. }

G. Hervey,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. H. Archibald.

John A. Kempe,
Comptroller and Auditor General.

CLASS VI.—continued.

VOTE 4.

SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Expenditure represents, under Sub-Heads A. and B., the amounts of the deficiencies on the Income Accounts of the Funds for Trustee Savings Banks and Friendly Societies respectively for the year ended 20th November 1905, and, under Sub-Head C., the amount of the deficiency on the Income Account of the Post Office Savings Banks Fund for the year ended 31st December 1905, as shown in Parliamentary Paper 200/1906 prepared pursuant to Acts 40 Vict., c. 13, s. 17, and 54 and 55 Vict., c. 21, s. 15. Nature of Expenditure.

2. The Surplus to be Surrendered is, as shown by the Account, 3,939*l.* 5*s.* 4*d.* Surplus.

	£.	s.	d.
Grant - - - - -	122,644	-	-
Expenditure - - - - -	118,704	14	8
Surplus - - - - -	£. 3,939	5	4

John A. Kempe.
Comptroller and Auditor General.

CLASS VI.—continued.

NON-EFFECTIVE AND CHARITABLE SERVICES.

THE subjoined Summary compares the Gross Expenditure for the Services in Class VI. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

S U M M A R Y.

No. of Vote	S E R V I C E.	Grant (Gross).	Expenditure (Gross).	Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
				Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
1	Superannuation and Retired Allowances	£. 658,969	£. s. d. 645,389 13 8	£. s. d. 13,579 6 4	£. s. d. —	£. s. d. —	£. s. d. —	£. s. d. 13,579 6 4	£. s. d. —	£. s. d. —
2	Miscellaneous Charitable and other Allowances	1,533	1,519 1 8	13 18 4	—	—	—	13 18 4	—	—
3	Hospitals and Charities, Ireland	17,315	17,254 14 3	60 5 9	—	5 18 7	—	66 4 4	—	—
4	Savings Banks and Friendly Societies Deficiencies	122,644	118,704 14 8	3,939 5 4	—	—	—	3,939 5 4	—	—
	TOTAL	800,461	782,868 4 3	17,592 15 9	—	5 18 7	—		—	—
TOTAL Amount to be Surrendered								17,598 14 4		

Exchequer and Audit Department,
January 1908.

John A. Kempe,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1906-7.

CLASS VII.

MISCELLANEOUS.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1907; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CLASS VII.

MISCELLANEOUS

	PAGE
1.—Temporary Commissions - - - - -	537
2.—Miscellaneous Expenses - - - - -	549
3.—Repayments to the Local Loans Fund - - - - -	553
4.—Ireland Development Grant - - - - -	555
5.—Repayments to the Civil Contingencies Fund - - - - -	560
6.—Inter-Parliamentary Conference - - - - -	561
7.—Expenses under Unemployed Workmen Act, 1905 - - - - -	563
St. Louis Exhibition - - - - -	564

CLASS VII.—continued.

VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and other Expenses of TEMPORARY COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HISTORICAL MANUSCRIPTS COMMISSION :				
A.—Salaries - - - - -	1,715 - -	1,732 5 9	—	17 5 9
A 1.—Travelling Expenses - - - -	30 - -	17 15 9	12 4 3	—
A 2.—Incidental Expenses - - - -	5 - -	4 4 6	15 6	—
A 3.—Descriptive Catalogue of Welsh Manuscripts - - - - -	125 - -	84 7 8	40 12 4	—
TOTAL for HISTORICAL MANUSCRIPTS COMMISSION - - - } £.	1,875 - -	1,838 13 8	53 12 1	17 5 9
SEWAGE DISPOSAL COMMISSION :				
B.—Salaries - - - - -	487 - -	517 12 3	—	30 12 3
B 1.—Travelling Expenses - - - -	490 - -	258 11 6	231 8 6	—
B 2.—Shorthand Writing - - - -	175 - -	3 17 6	171 2 6	—
B 3.—Incidental Expenses - - - -	35 - -	22 5 -	12 15 -	—
B 4.—Scientific Investigations - - -	3,500 - -	3,701 - 3	—	201 - 3
TOTAL for SEWAGE DISPOSAL COMMISSION - - - } £.	4,687 - -	4,503 6 6	415 6 -	231 12 6
TUBERCULOSIS COMMISSION :				
C.—Salaries - - - - -	641 - -	578 - -	63 - -	-
C 1.—Travelling Expenses - - - -	200 - -	182 11 4	17 8 8	—
C 2.—Shorthand Writing - - - -	—	—	—	—
C 3.—Incidental Expenses - - - -	211 - -	109 - 6	101 19 6	—
C 4.—Scientific Investigations - - -	8,348 - -	7,714 16 10	633 3 2	—
TOTAL for TUBERCULOSIS COMMISSION - - - } £.	9,400 - -	8,584 8 8	815 11 4	—
Carried forward - - - £.	15,962 - -	14,926 8 10	1,284 9 5	248 18 3

CLASS VII.—*continued.*VOTE I.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	15,962 - -	14,926 8 10	1,284 9 5	248 18 3
ECCLESIASTICAL DISCIPLINE COMMISSION :				
D.—Salaries - - - - -	222 - -	255 11 2	—	33 11 2
D 1.—Travelling Expenses - - - -	74 - -	81 16 4	—	7 16 4
D 2.—Shorthand Writing - - - -	25 - -	—	25 - -	—
D 3.—Incidental Expenses - - - -	15 - -	25 16 10	—	10 16 10
TOTAL for ECCLESIASTICAL DISCIPLINE COMMISSION.	336 - -	363 4 4	25 - -	52 4 4
FEEBLE-MINDED (CARE and CONTROL) COMMISSION :				
E.—Salaries - - {Original £1,560 Supplementary £1,300}	2,860 - -	3,547 6 10	—	687 6 10
E 1.—Travelling Expenses - - - -	2,230 - -	1,938 5 10	291 14 2	—
E 2.—Shorthand Writing - - - -	350 - -	303 11 -	46 9 -	—
E 3.—Incidental Expenses - - - -	166 - -	140 19 10	25 - 2	—
TOTAL for FEEBLE-MINDED (CARE & CONTROL) COMMISSION {Original £4,306 Supplementary £1,300}	5,606 - -	5,930 3 6	363 3 4	687 6 10
EPIZOOTIC ABORTION COMMITTEE :				
F.—Salaries - - - - -	15 - -	—	15 - -	—
F 1.—Travelling Expenses - - - -	130 - -	17 9 4	112 10 8	—
F 2.—Incidental Expenses - - - -	5 - -	8 7	4 11 5	—
F 3.—Scientific Investigations - - -	850 - -	1,014 3 2	—	164 3 2
TOTAL for EPIZOOTIC ABORTION COMMITTEE	1,000 - -	1,032 1 1	132 2 1	164 3 2
ARTERIAL DRAINAGE (IRELAND) COMMISSION :				
G.—Salaries - - - - -	360 - -	158 5 10	201 14 2	—
G 1.—Travelling Expenses - - - -	950 - -	460 11 10	489 8 2	—
G 2.—Shorthand Writing - - - -	250 - -	186 6 6	63 13 6	—
G 3.—Incidental Expenses - - - -	105 - -	30 13 2	74 6 10	—
TOTAL for ARTERIAL DRAINAGE (IRELAND) COMMISSION.	1,665 - -	835 17 4	829 2 8	—
Carried forward - - - £.	24,569 - -	23,087 15 1	2,633 17 6	1,152 12 7

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS.—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	24,569 - -	23,087 15 1	2,633 17 6	1,152 12 7
POOR LAWS COMMISSION :				
H.—Salaries - {Original £872) Supplementary £1,200}	2,072 - -	3,334 16 6		1,262 16 6
H 1.—Travelling Expenses - - - -	3,500 - -	2,796 - 5	703 19 7	—
H 2.—Shorthand Writing - - - -	1,200 - -	879 7 -	320 13 -	—
H 3.—Incidental Expenses - - - -	500 - -	330 11 2	169 8 10	—
TOTAL for POOR LAWS COMMISSION {Original -£6,072) Supplementary £1,200}	7,272 - -	7,340 15 1	1,194 1 5	1,262 16 6
LOCAL AUTHORITIES' ACCOUNTS COMMITTEE :				
J.—Salaries - - - - -	200 - -	117 17 7	82 2 5	
J 1.—Travelling Expenses - - - -	500 - -	330 14 8	169 5 4	
J 2.—Shorthand Writing - - - -	250 - -	67 7 5	182 12 7	
J 3.—Incidental Expenses - - - -	50 - -	3 4 10	46 15 2	
TOTAL for LOCAL AUTHORITIES (ACCOUNTS) COMMITTEE. - - - - -	1,000 - -	519 4 6	480 15 6	
CANAL COMMUNICATION COMMISSION :				
K.—Salaries and Expenses (including Shorthand Writing) - - - - -	4,000 - -	2,899 15 2	1,100 4 10	
L.—COMMISSIONS NOT SPECIFICALLY PROVIDED FOR - {Original £12,659) Supplementary £7,500}	20,159 - -			
COLONISATION BOARD :				
Travelling, &c., Expenses - - -		97 15 6		
LONDON LOCOMOTION COMMISSION :				
Salaries - - - - -		213 16 9		
Travelling Expenses - - -		2 12 6		
Incidental Expenses - - -		74 1 7		
		290 10 10		
Commissions not specifically provided for—Carried forward - - - -	20,159 - -	388 6 4		
Carried forward - - - £.	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1

CLASS VII.—continued.

VOTE I.—TEMPORARY COMMISSIONS—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		
Commissions not specifically provided for—Brought forward - - - - - }	20,159 - -	388 6 4				
TRADE DISPUTES COMMISSION :						
Incidental Expenses - - - - -		22 1 -				
POOR LAW REFORM (IRELAND) COMMISSION :						
Salaries - - - - -		597 12 -				
Travelling Expenses - - - - -		34 16 7				
Incidental Expenses - - - - -		2 10 7				
		634 19 2				
RAILWAY RATES COMMITTEE :						
Salaries - - - - -		76 12 -				
Travelling Expenses - - - - -		- 3 1				
		76 15 1				
SMALL HOLDINGS COMMITTEE :						
Salaries - - - - -		192 14 2				
Travelling Expenses - - - - -		253 10 11				
Incidental Expenses - - - - -		1 12 8				
Shorthand Writing - - - - -		105 13 6				
		553 11 3				
WAR STORES COMMISSION :						
Salaries - - - - -		706 7 3				
Travelling Expenses - - - - -		99 3 2				
Incidental Expenses - - - - -		34 8 9				
Shorthand Writing - - - - -		305 18 8				
		1,145 17 10				
Commissions not specifically provided for—Carried forward - - - - - }	20,159 - -	2,821 10 8				
Carried forward - - - - - £	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		
Commissions not specifically provided for—Brought forward - - - - }	20,159 - -	2,821 10 8				
AGRICULTURAL SETTLEMENTS COMMITTEE:						
Salaries - - - - - }		67 - 8				
Travelling Expenses - - - - }		10 14 -				
Incidental Expenses - - - - }		1 1 -				
		78 15 8				
MOTOR CARS COMMISSION:						
Salaries - - - - - }		174 1 6				
Travelling Expenses - - - - }		96 15 6				
Incidental Expenses - - - - }		28 7 4				
		299 4 4				
ROYAL HIBERNIAN ACADEMY, &C., COMMITTEE:						
Salaries - - - - - }		79 15 5				
Travelling Expenses - - - - }		46 2 4				
Incidental Expenses - - - - }		1 1 3				
		126 19 -				
DEPARTMENT OF AGRICULTURE, &C., IRELAND COMMITTEE:						
Salaries - - - - - }		157 15 9				
Travelling Expenses - - - - }		963 19 -				
Incidental Expenses - - - - }		48 14 4				
Shorthand Writing - - - - }		585 - 4				
		1,755 9 5				
Commissions not specifically provided for—Carried forward - - - - }	20,159 - -	5,081 19 1				
Carried forward - £	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1
Commissions not specifically provided for—Brought forward - - - - -	20,159 - -	5,081 19 1		
SOUTH AFRICA COMMITTEE :				
Salaries - - - - -		2,052 15 -		
Travelling Expenses - - - - -		1,643 11 9		
Incidental Expenses - - - - -		153 19 6		
Shorthand Writing - - - - -		271 5 -		
		4,121 11 3		
EDUCATION RATES COMMITTEE :				
Salaries - - - - -		28 3 6		
BELFAST POLICE COMMITTEE :				
Salaries - - - - -		316 16 6		
Travelling Expenses - - - - -		123 3 10		
Incidental Expenses - - - - -		5 17 1		
Shorthand Writing - - - - -		101 9 -		
		547 6 5		
TRINITY COLLEGE, &C., DUBLIN COMMISSION :				
Salaries - - - - -		555 16 11		
Travelling Expenses - - - - -		716 19 11		
Incidental Expenses - - - - -		65 19 8		
Shorthand Writing - - - - -		220 6 0		
		1,559 2 6		
METROPOLITAN POLICE COMMISSION :				
Salaries - - - - -		626 1 2		
Travelling Expenses - - - - -		67 14 -		
Incidental Expenses - - - - -		24 2 -		
Shorthand Writing - - - - -		561 17 6		
		1,279 14 8		
MINES COMMISSION :				
Salaries - - - - -		433 15 1		
Travelling Expenses - - - - -		589 13 9		
Incidental Expenses - - - - -		108 15 9		
Shorthand Writing - - - - -		219 9 6		
		1,351 14 1		
Commissions not specifically provided for—Carried forward - - - - -	20,159 - -	13,969 11 6		
Carried forward - - - - -	£ 36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1
Commissions not specifically provided for—Brought forward - - - }	20,159 - -	13,969 11 6		
REGISTRATION OF TITLE (SCOTLAND) COMMISSION :				
Salaries - - - - -		54 18 6		
Travelling Expenses - - - -		152 8 3		
Incidental Expenses - - - -		3 2 9		
		210 9 6		
COAST EROSION COMMISSION :				
Salaries - - - - -		351 12 11		
Travelling Expenses - - - -		452 13 9		
Incidental Expenses - - - -		12 15 9		
Shorthand Writing - - - - -		213 12 6		
		1,030 14 11		
WELSH CHURCH COMMISSION :				
Salaries - - - - -		390 19 1		
Travelling Expenses - - - -		567 14 1		
Incidental Expenses - - - -		18 6 6		
Shorthand Writing - - - - -		225 18 6		
		1,202 18 2		
CONGESTION IN IRELAND COMMISSION :				
Salaries - - - - -		578 13 10		
Travelling Expenses - - - -		1,397 18 9		
Incidental Expenses - - - -		103 13 -		
Shorthand Writing - - - - -		582 5 -		
		2,662 10 7		
Commissions not specifically provided for—Carried forward - - - }	20,159 - -	19,076 4 8		
Carried forward - - - £.	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		
Commissions not specifically provided for— Brought forward - - - - - }	20,159 - -	19,076 4 8				
LIGHTHOUSE COMMISSION :						
Salaries - - - - -		270 3 3				
Travelling Expenses - - - - -		212 3 2				
Incidental Expenses - - - - -		11 4 8				
Shorthand Writing - - - - -		130 16 6				
		624 7 7				
VIVISECTION COMMISSION :						
Salaries - - - - -		232 1 3				
Travelling Expenses - - - - -		104 18 7				
Incidental Expenses - - - - -		5 18 10				
Shorthand Writing - - - - -		161 1 6				
		504 - 2				
IRISH RAILWAYS COMMISSION :						
Salaries - - - - -		215 19 6				
Travelling Expenses - - - - -		475 12 5				
Incidental Expenses - - - - -		49 5 8				
Shorthand Writing - - - - -		289 8 -				
		1,030 5 7				
HOUSE-LETTING (SCOTLAND) COMMITTEE :						
Salaries - - - - -		8 17 10				
Travelling Expenses - - - - -		72 4 4				
Incidental Expenses - - - - -		2 9 5				
Shorthand Writing - - - - -		170 7 -				
		253 18 7				
Commissions not specifically provided for— Carried forward - - - - - }	20,159 - -	21,488 16 7				
Carried forward - £.	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1		

CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS —continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	36,841 - -	33,847 9 10	5,408 19 3	2,415 9 1
Commissions not specifically provided for— Brought forward - - -	20,159 - -	21,488 16 7		
SHIPPING RINGS COMMISSION :				
Salaries - - - - -		150 18 3		
Travelling Expenses - - - -		128 12 1		
Incidental Expenses - - - -		20 17 8		
Shorthand Writing - - - - -		54 16 -		
		355 4 -		
INTERNATIONAL EXHIBITIONS COMMITTEE :				
Salaries - - - - -		41 17 5		
Travelling Expenses - - - -		53 6 7		
Incidental Expenses - - - -		10 - -		
Shorthand Writing - - - - -		119 7 6		
		224 11 6		
NATIONAL GUARANTEE COMMITTEE :				
Salaries - - - - -		307 2 7		
Travelling Expenses - - - -		1 - 6		
Incidental Expenses - - - -		11 5 7		
Shorthand Writing - - - - -		64 3 6		
		383 12 2		
HAGUE CONFERENCE COMMITTEE :				
Salaries - - - - -		52 10 -		
TOTAL for COM- MISSIONS NOT SPECIFI- CALLY PROVIDED FOR. { Original £12,659 Supplementary £7,500 }	20,159 - -	22,504 14 3		2,345 14 3
TOTAL - { Original £47,000 Supplementary £10,000 } £,	57,000 - -	56,352 4 1	5,408 19 3	4,761 3 4
Deduct Deficit - - - - -			4,761 3 4	
Net Surplus to be Surrendered - £.			647 15 11	

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

TOTAL EXPENDITURE.

TOTAL EXPENDITURE from the Vote for "Temporary Commissions," on Temporary Commissions and Committees appointed prior to 1906–1907, on account of which Payments were made during the year 1906–1907.

COMMISSION OR COMMITTEE.	Year of Appointment.	EXPENDITURE to 31st March 1907.		
		£.	s.	d.
Historical Manuscripts Commission - - - - -	1869–70	66,144	9	11
Colonisation Board (a) - - - - -	1891–2	7,545	6	8
Sewage Disposal Commission - - - - -	1898–9	42,360	19	8
Tuberculosis Commission - - - - -	1901–2	48,437	7	1
London Locomotion Commission - - - - -	1902–3	17,565	2	—
Trade Disputes, &c., Commission - - - - -	1903–4	2,092	11	11
Poor Law Reform (Ireland) Commission - - - - -	"	3,461	10	10
Ecclesiastical Discipline Commission - - - - -	1904–5	3,866	2	4
Feeble-Minded (Care and Control) Commission - - - - -	"	12,797	6	5
Railway Rates Committee - - - - -	"	330	12	1
Epizootic Abortion Committee - - - - -	1905–6	2,635	4	6
Arterial Drainage (Ireland) Commission - - - - -	"	1,114	19	1
Poor Laws Commission - - - - -	"	8,462	6	2
Local Authorities Accounts Committee - - - - -	"	596	7	5
Canal Communication Commission - - - - -	"	2,910	16	3
Small Holdings Committee - - - - -	"	978	18	6
War Stores Commission - - - - -	"	28,649	2	8
Agricultural Settlements Committee - - - - -	"	611	1	7
Motor Cars Commission - - - - -	"	1,649	11	1
Royal Hibernian Academy, &c., Committee - - - - -	"	261	3	6
Department of Agriculture, &c., Ireland, Committee - - - - -	"	1,755	9	5
South Africa Committee - - - - -	"	4,121	11	3
Education Rates Committee - - - - -	"	28	3	6

(a) This Board was originally constituted in 1888, and re-constituted in 1891. Prior to 1891–92 the administrative expenses of the Board were included in a Special Vote.

CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is due to the necessity of dealing in a limited time with collections of MSS., which had been lent for examination.

A 1.—Less travelling was necessary than had been anticipated.

A 2.—Casual saving.

A 3.—The Inspector was prevented by pressure of other duties from giving as much time to the preparation of the catalogue as had been anticipated.

B.—Due to expenditure incurred for revision of summary of evidence.

B 1.—Fewer meetings were held by the Commission, and fewer visits paid to sewage works, than had been anticipated.

B 2.—Very little evidence was taken which it was necessary to take down in shorthand.

B 3.—Casual saving.

B 4.—Due to expenditure on clerical assistance for the scientific staff and on labour, etc., in connection with experiments.

C.—The expenditure on typewriting was below the Estimate.

C 1.—Casual saving.

C 3.—Cannot be accurately estimated.

C 4.—The saving was mainly on the provision for purchase of animals.

D, D 1, D 3.—The work of the Commission lasted a few weeks longer than had been anticipated.

D 2.—No necessity arose for the employment of a shorthand writer.

E, E 1.—It was difficult to foresee what expenditure would be incurred in respect of the remuneration and travelling expenses of the medical men employed on special inquiries.

E 2, E 3.—Could not be accurately estimated.

F.—No necessity arose for expenditure under this Sub-Head.

F 1.—Fewer meetings of the Committee were held than had been provided for.

F 2.—Most of the incidental expenses incurred were in connection with the Scientific Investigations, and charged to Sub-Head F 3.

F 3.—No accurate forecast could be made of the Committee's requirements under this Sub-Head.

G.—It was not found necessary to employ as much clerical assistance as had been estimated for.

G 1, G 2, G 3.—At the time when the Estimate was framed, the scope of the Commissioners' enquiries had not been sufficiently defined to enable a closer Estimate to be made.

H.—The excess was caused by the necessity for the employment of a much larger clerical staff than had been originally contemplated, and by the employment of Investigators to carry out enquiries in various parts of the country. In fixing the amount of the Supplementary Estimate for this Sub-Head, regard was had to the savings on the remaining Sub-Heads.

H 1.—The Commissioners paid fewer visits to provincial Unions than had been anticipated.

H 2, H 3.—No accurate estimate could be formed of the expenditure under these Sub-Heads.

J.—The amount of clerical assistance that would be necessary could not be foreseen when the Estimate was framed.

J 1.—The Committee did not carry out their intention of travelling to inspect the accounts of local authorities.

J 2.—The arrangements made by the Committee enabled them to dispense with the services of a professional shorthand writer.

J 3.—Over-estimated.

K.—Owing to the late date at which the Commission was appointed only an approximate estimate of the expenditure was possible when the Estimate was framed.

L.—The savings on other Sub-Heads of the Vote were taken into account in fixing the amount of the Supplementary Grant under this Sub-Head.

EXCHEQUER EXTRA RECEIPTS.

Amounts realised in 1906-7 and paid into Exchequer:—

Tuberculosis Commission: Sale of Animals, 15*l.* 15*s.*

Epidiotozic Abortion Committee: Sale of Carcases, &c., 98*l.* 14*s.* 10*d.*

EXTRA REMUNERATION.

HISTORICAL MANUSCRIPTS COMMISSION. One of the Inspectors was employed in the Public Record Office as Editor of a Calendar of State Papers.

POOR LAWS COMMISSION. The Secretary to the Statistical Committee of the Commission received salary as a Clerk in the Customs.

METROPOLITAN POLICE COMMISSION. The Secretary received remuneration as a Revising Barrister (Class III, Vote 2).

MINES COMMISSION. The Secretary received salary as a Clerk in the Home Office.

COAST EROSION COMMISSION. The Secretary received salary as a Clerk in the Board of Trade.

LIGHTHOUSES COMMISSION. The Secretary received salary as Secretary to the Vivisection Commission.

SHIPPING RINGS COMMISSION. The Secretary received salary as a Clerk in the Board of Trade.

The Surplus of 4,055*l.* 10*s.* 4*d.*, shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1906, has been surrendered.

Treasury,
30 November 1907.)

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 1

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads A, B, B⁴, D, D¹, D³, E, F³, H, and L.

Distribution of Grant. 2. Of the Total Grant of 57,000*l.*, 10,000*l.* of which was taken on a Supplementary Estimate, 36,841*l.* was for Commissions and Committees specified in the original Estimate, and 20,159*l.* for Commissions and Committees not so provided for.

Surplus. 3. The Net Surplus to be Surrendered is, as shown by the Account, 647*l.* 15*s.* 11*d.*

	£.	s.	d.
Grant - - - - -	57,000	-	-
Expenditure - - - - -	56,352	4	1
Net Surplus - - - - -	£. 647	15	11

COLONISATION BOARD.

Annual Account. 4. The Account of Receipts and Expenditure for the year ended 31st March 1907 shows a balance of 3,251*l.* 15*s.* 11*d.*, of which 2,846*l.* 11*s.* 11*d.* was at the Bank of Montreal, London, and 405*l.* 4*s.* 0*d.* in the hands of the Canadian Agents.

Repayments to Exchequer. In the course of the year a further payment of 1,055*l.* 16*s.* 11*d.* has been made to the Exchequer, bringing the repayments up to the total sum of 9,667*l.* 8*s.* 7*d.*

Saltcoats Sale. In continuation of paragraph 6 of my Report of last year, I may state that the second annual instalment of 8,288 dollars in respect of the sale of the Saltcoats property has been received, together with interest, as agreed, upon the balance still outstanding.

Land. Unsold. In addition to the above property, it appeared from the Fifteenth Report of the Colonisation Commissioners that there still remained 480 acres for disposal; it has been ascertained that 160 of these acres are situated at Saltcoats and 320 in Saskatchewan.

I have been informed in reply to a recent communication that no sale has as yet been effected in these cases.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 2.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay certain MISCELLANEOUS EXPENSES, in the Year ended 31st March 1907, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HONOURS AND DIGNITIES :				
A.—Salaries	1,945 — —	2,063 13 —	—	118 13 —
B.—Expenses	6,925 — —	6,646 1 4	278 18 8	—
TOWER OF LONDON :				
C.—Jewel House, &c.	1,088 — —	1,096 15 3	—	8 15 3
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND :				
D.—Salaries	474 — —	363 10 6	110 9 6	—
E.—Sundry Expenses	35 — —	26 17 —	8 3 —	—
F.—King's Premiums, Great Britain . . .	5,100 — —	5,100 — —	—	—
G.—King's Plates, Ireland	1,563 — —	1,562 6 2	13 10 —	—
H.—Irish Passenger Train Service . . .	6,500 — —	6,500 — —	—	—
J.—Mallaig Extension Railway Guarantee .	3,050 — —	3,004 14 8	45 5 4	—
GROSS TOTAL . £.	26,680 — —	26,363 17 11	443 10 4	127 8 3
			Surplus of Gross Estimate over Expenditure.	
			£. 316 2 1	
	Estimated.	Realised.	Surplus of Appropriations in Aid Realised.	
K.— <i>Deduct</i> ,—Appropriations in Aid £.	5,500 — —	12,880 19 —	£. 7,380 19 —	
			Total Surplus to be Surrendered.	
NET TOTAL . £.	21,180 — —	13,482 18 11	£. 7,697 1 1	

CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The excess is mainly due to an increase of salary granted subsequent to the date of the Estimate.

B.—The cost of the insignia for the various orders of knighthood was below the Estimate. The expenditure includes a sum of 611*l.* 10*s.* 9*d.* in respect of a fee of 210*l.* per annum, with arrears, paid to Garter King of Arms for certain public duties. In the Estimates for 1908–9 this charge will be shown as a separate item under Sub-Head A.

C.—Due to an increase in the number of Warders employed during the latter part of the year.

D.—Saving chiefly due to the office of His Majesty's Limner remaining unfilled.

E. and J.—Casual saving.

K.—The Appropriations in Aid were as follows :—

	Estimated.	Actual.	
	£.	£. s. d.	
HONOURS AND DIGNITIES :			
Crown Office and Home Office Patent Fees, &c. - - - -	2,300	9,025 7 6	It is not possible to form an accurate estimate of these receipts. The number of honours and dignities conferred was greatly in excess of the average.
Office of Lord Lyon. Fees and other Miscellaneous Receipts -	700	960 15 6	
Office of Arms, Ireland. Fees of Office, &c. - - - -	500	493 5 -	
TOTAL for HONOURS and DIGNITIES	3,500	10,479 8 -	
TOWER OF LONDON :			
Jewel House. Admission Fees -	2,000	2,401 11 -	
TOTAL - - £.	5,500	12,880 19 -	

CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*

STATEMENT showing the amount of STAMP DUTY and FEES ON APPOINTMENTS, &c., remitted by direction of the Treasury in the Year ended 31st March 1907.

	Amounts Remitted.			
	Stamp Duty.	Fees.		TOTAL.
		Crown Office.	Home Office.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Letters Patent conferring Knighthood on eleven persons resident abroad	336 12 -	- - -	- - -	336 12 -
Letters Patent relative to Colonial Governments - - -	4 16 -	3 16 -	- - -	320 16 -
Letters Patent providing for holding the Privy Council during His Majesty's absence abroad . - - -	- 12 -	19 10 -	- - -	20 2 -
Warrant granting leave of absence to the Lord Chancellor of Ireland . - - - -	- 10 -	- - -	- - -	- 10 -
Warrant granting leave of absence from Ireland to the Earl of Aberdeen and appointing Lords Justices to act during his absence - . - - -	- 10 -	- - -	- - -	- 10 -
Licences for Inebriates' Retreats	66 10 -	- - -	- - -	66 10 -
Deeds and other instruments for Public Departments - -	1,503 2 6	19 10 -	- - -	1,522 12 6
Declaration of Trust on behalf of the Meteorological Committee . - - - -	- 10 -	- - -	- - -	- 10 -
Letters Patent—Lord Chancellor's presentations . - -	- - -	24 - -	- - -	24 - -
	£. *1,913 2 6	379 - -	- - -	2,292 2 6

* The Stamp Duties were paid from the Civil Contingencies Fund, and were included in the amount voted in July 1907 for "Repayments to the Civil Contingencies Fund," Class VII., Vote 6.

EXTRA REMUNERATION.

Ulster King of Arms and the Athlone Pursuivant received 62*l.* 10*s.* and 37*l.* 10*s.* respectively from the Vote for "Household of the Lord Lieutenant of Ireland" (Class II., Vote 32).

The surplus of 7,892*l.* 11*s.* 4*d.*, shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1906, has been surrendered.

Treasury,
30 November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General

CLASS VII.—continued.

VOTE 2.

MISCELLANEOUS EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess. 1. Expenditure in excess of the Estimate has taken place under Sub-Heads A. and C.
- Surplus. 2. The Amount to be Surrendered is, as shown by the Account, 7,697*l.* 1*s.* 1*d.*

	£.	s.	d.
Grant (<i>Gross</i>)	26,680	—	—
Expenditure (<i>Gross</i>)	26,363	17	11
Net Surplus	£.	316	2 1
<i>Add,—</i>			
Appropriations in Aid realised in excess of the Estimate	—	7,380	19 —
Total Amount to be Surrendered	£.	7,697	1 1

John A. Kempe,

Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 3.

REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in the year ended 31st March 1907, to make good certain sums written off from the ASSETS of the LOCAL LOANS FUND (50 & 51, Vic. c. 16. s. 15).

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than granted.	More than granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Local Loans Fund	58 - -	57 5 3	- 14 9	—
Surplus to be Surrendered - - - £.			- 14 9	

The Surplus of 3s. 11d. shown on the Account of the Vote "Repayments to the Local Loans Fund," for the year ended 31st March, 1906, has been surrendered.

Treasury, }
9 November, 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 3.

REPAYMENTS TO THE LOCAL LOANS FUND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. This Grant is required to make good to the Local Loans Fund under the terms of Section 15 of the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), the principal of the undermentioned Loans, written off the assets of the Fund under the authority of the Public Works Loans Act, 1905 (5 Edw. 7, c. 22):—

	£.	s.	d.
Loans by the Commissioners of Public Works, Ireland	23	8	—
Loans by the Fishery Board for Scotland - - -	33	17	3
	£.	57	5 3

Surplus. 2. The Surplus to be Surrendered is, as shown by the Account, 14s. 9d.

	£.	s.	d.
Grant - - - - -	58	—	—
Expenditure - - - - -	57	5	3
Surplus - - - - -	£.	—	14 9

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—continued.

VOTE 4.

IRELAND DEVELOPMENT GRANT.

ACCOUNT of the Sum Expended, compared with Sum Granted, for the IRELAND DEVELOPMENT GRANT (Grant in Aid) in the year ended 31st March 1907.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ireland Development Grant (Grant in Aid) -	185,000 - -	185,000 - -	—	—
TOTAL	£ 185,000 - -	185,000 - -	—	—

F. J. Cullinan,
Clerk in Charge of Accounts.
Dublin Castle, }
14 November 1907.)

A. P. MacDonnell,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. J. Bidwell.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*VOTE 4.—IRELAND DEVELOPMENT GRANT—*continued.*

(A).

IRELAND DEVELOPMENT GRANT VOTE, 1906-7.

3 Edw. 7, cap. 23, Ireland Development Grant Act, 1903 ; and 3 Edw. 7, cap. 37, Irish Land Act, 1903,
Secs. 38 and 39.

RECEIPTS.		PAYMENTS.		
	Amount.	Sub-Head of Estimate.	Service.	Amount. :
	£ s. d.			£ s. d.
Parliamentary Grant -	185,000 - -	A	Congested Districts Board	20,000 - -
		A	Irish Land Purchase Fund	50,000 - -
		A	Public Trustee (for Trinity College)	5,000 - -
		-	Guarantee Fund - -	110,000 - -
	£185,000 - -			£185,000 - -

F. J. Cullinan,
Clerk in Charge of Accounts.

A. P. MacDonnell,
Accounting Officer.

Dublin Castle, }
14 November 1907. }

(B).

GUARANTEE FUND, 1906-7.

Transactions in respect of the IRELAND DEVELOPMENT GRANT.

3 Edw. 7, cap. 23, Ireland Development Grant Act, 1903 ; and 3 Edw. 7, cap. 37, Irish Land Act, 1903,
Sec. 38.

RECEIPTS.		PAYMENTS.		
	Amount.		Service.	Amount.
	£ s. d.			£ s. d.
Ireland Development Grant Vote - - - -	110,000 - -		National Debt Com- missioners :— Deficiency, Sec. 38, 3 Edw. 7, cap. 37 - - -	57,790 17 7
			Ireland Development Grant (Deposit) Account -	52,209 2 5
	£110,000 - -			£110,000 - -

F. J. Cullinan,
Clerk in Charge of Accounts.

A. P. MacDonnell,
Accounting Officer.

Dublin Castle, }
14 November 1907. }

CLASS VII.—*continued.*VOTE 4.—IRELAND DEVELOPMENT GRANT.—*continued.*

(C).

IRELAND DEVELOPMENT GRANT (DEPOSIT) ACCOUNT, 1906-7.

3 Edw. 7, cap. 23, Ireland Development Grant Act, 1903; 3 Edw. 7, cap. 37, Irish Land Act, 1903, sec. 38; Treasury Letter 18th December 1903, No. 17119, and Regulations thereunder.

RECEIPTS.		PAYMENTS.		
	Amount.	Sub-Head of Estimate.	Service.	Amount.
	£. s. d.			£. s. d.
Balance on 1st April 1906 -	135,900 11 5	B	Marlborough Street Training College, under the Board of National Education - - -	17,488 16 -
Guarantee Fund - - -	52,209 2 5			
Interest on Deposit Account in Bank of Ireland - -	3,034 16 5	C	National School Buildings	—
		D	Training Colleges under Private Management -	1,930 - -
		E	Assistant Teachers in National Schools - -	26,495 - -
		F	Technical Instruction -	7,000 - -
		G	Government Dredger -	1,250 - -
		H	Hopper Barge for Dredger (new barge) - -	—
		I	Grant for Newry, Keady and Tynan Railway -	—
		J	Tralee and Dingle Railway	998 16 11
		K	Cavan and Leitrim Railway	693 7 6
		L	Portavogie Harbour, Co. Down - - -	—
		M	Arklow Harbour - -	172 6 6
		N	Wicklow Harbour - -	8,327 1 7
		O	Engineering and Architectural Expenses - -	214 14 -
		-	Balance in Interest bearing Account in Bank of Ireland - - -	126,574 7 9
	£191,144 10 3			£191,144 10 3

F. J. Cullinan,
Clerk in Charge of Accounts.

A. P. MacDonnell,
Accounting Officer.

Dublin Castle, }
14 November 1907. }

CLASS VII.—*continued.*VOTE 4.—IRELAND DEVELOPMENT GRANT—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Estimate.

Sub-Head	Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
	£.	£. s. d.	£. s. d.	£. s. d.
B	15,000	17,488 16 —	—	2,488 16 —
C	15,000	—	15,000 — —	—
D	1,540	1,930 — —	—	390 — —
G	2,000	1,250 — —	750 — —	—
H	500	—	500 0 0	—
I	25,000	—	25,000 — —	—
J	10,000	998 16 11	9,001 3 1	—
K	12,000	693 7 6	11,306 12 6	—
L	6,216	—	6,216 — —	—
M	7,000	172 6 6	6,827 13 6	—
N	10,000	8,327 1 7	1,672 18 5	—
O	1,600	214 14 —	785 6 0	—

EXPLANATION.

Sub-Head B.—*Marlborough Street Training College.* In regulating their expenditure the Commissioners of National Education took into account the unexpended balance of the sum allocated to this service in 1905–6 and carried forward to 1906–7.

Sub-Head C.—*National School Buildings.* By direction of the Treasury all grants towards the erection of new vested School-houses were suspended up to the month of April, 1907. As a consequence the amount of building work carried out in connection with vested School-houses during the year 1906–7 was only sufficient to warrant payments to the total amount of 13,457*l.*, which was considerably less than the Exchequer Grant for this service. Hence it was not necessary to make any demands upon the money available for this purpose from the Ireland Development Fund.

Sub-Head D.—*Training Colleges under Private Management.* The excess of expenditure over estimate in this case was due to the decision arrived at, after the Estimate for 1906–7 was framed, to admit 25 additional King's Scholars, in respect of whom charge accrued to the Ireland Development Grant, to the De La Salle Training College, Waterford, for the session 1906–7 (Treasury letter 20th October, 1906—No. 18307/06).

Sub-Head G.—*Government Dredger.* The dredger was on hire during a great part of the year, and the amounts received for hire, working, and insurance, from local bodies, made it unnecessary to draw more than 1,250*l.* of the sum provided.

Sub-Head H.—*Hopper Barge.* This sum was intended to purchase a second hopper barge for use in connection with the dredger; but experience of working showed that a second barge could not be usefully employed. The Board of Works, therefore, did not think it desirable to make the purchase.

Sub-Head I.—*Newry, Keady and Tynan Railway.* The conditions which under the agreement must be fulfilled before any issue out of the grant can be made to them were not complied with by the Company during the year.

Sub-Head J.—*Tralee and Dingle Railway.* The delay in the issue of the Order in Council granting the necessary powers prevented the principal works being proceeded with during the financial year. Only such expenditure as could be incurred without the issue of the Order was undertaken.

Sub-Head K.—*Cavan and Leitrim Railway.* The Bill which was promoted to enable the company to avail themselves of the grant was not proceeded with, and the only expenditure incurred was in payment of engineering and legal expenses in connection with the promotion of the Bill.

Sub-Head L.—*Portarogie Harbour.* The negotiations between the Irish Government and the County Council regarding the works to be carried out were not concluded during the year, and no works could be begun.

Sub-Head M.—*Arklow Harbour.* As the result of expert advice received by the Irish Government it was decided that the proposed grant could not be made towards the scheme of pier extension put forward by the Harbour Board. Consequently the only expenditure during the year was in payment of engineering expenses necessarily incurred.

Sub-Head N.—*Wicklow Harbour.* Approximate estimate.

Sub-Head O.—*Engineering and Architectural Expenses.* Owing to the fact that the Schemes of works provided for under Sub-Heads I, J, K and L were not proceeded with, the engineering, &c., expenses were necessarily less than was anticipated.

CLASS VII.—*continued.*

VOTE 4.

IRELAND DEVELOPMENT GRANT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Grant in Aid and Expenditure are shown as equal.

	£	s.	d.	Grant and Expenditure.
Grant - - - - -	185,000	-	-	
Expenditure - - - - -	185,000	-	-	

The distribution of the Grant is shown in the Statements of Account A., B., C., annexed to the Appropriation Account. These Statements have been examined in my Department and are correct.

ACCOUNTS OF THE IRELAND DEVELOPMENT GRANT.

A.—IRELAND DEVELOPMENT GRANT Vote, 1906-7.

2. After payment of the statutory amounts under Sections 38 and 39 of the Irish Land Act, 1903, to the Congested Districts Board, the Irish Land Purchase Fund, and the Public Trustee for Trinity College, the balance of 110,000*l.* was transferred to the Guarantee Fund, Statement B.

B.—GUARANTEE FUND, 1906-7.

3. Out of the sum of 110,000*l.* transferred from the Vote Account, Statement A, a payment of 57,790*l.* 17*s.* 7*d.* was made to the National Debt Commissioners for the purpose of making good a deficiency in respect of the issue, at a discount, of Stock created under the provisions of the Irish Land Act, 1903, in accordance with the terms of Section 38 of that Act. The balance of 52,209*l.* 2*s.* 5*d.* was carried to the Deposit Account, Statement C.

C.—IRELAND DEVELOPMENT GRANT (DEPOSIT) ACCOUNT, 1906-7.

4. Under Section 1 of the Ireland Development Grant Act, 1903, and regulations made by the Treasury, the expenditure on this Account is required to be in accordance with the particulars stated in the Estimates submitted to Parliament.

The payments made are in accordance with the details of the Estimate for 1906-7, Sub-Heads B. to O. Under Sub-Heads C., H., I., and L., no expenditure has taken place, for the reasons stated on the face of the Account.

The balance remaining in the Deposit Account on the 31st March 1907, was 126,574*l.* 7*s.* 9*d.*

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—continued.

VOTE 5.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in the year ended 31st March 1907, to Repay to the CIVIL CONTINGENCIES FUND certain Miscellaneous Advances.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Repayments to the Civil Contingencies Fund } (Supplementary) }	22,958 - -	22,957 10 4	- 9 8		-	
Surplus to be Surrendered		- £.	- 9 8			

The Surplus of 16s. 6d., shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1906, has been surrendered.

Treasury, }
9 November 1907.

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account.

1. This Grant, for which provision was made in the Supplementary Estimate of 19th July 1906, was required to repay to the Civil Contingencies Fund certain Miscellaneous Advances made in the year ended 31st March 1906. The details of the Expenditure now repaid are shown in the Accounts of the Civil Contingencies Fund for the year 1905-1906 (*vide* P.P. 366/06).

Surplus.

2. The Surplus to be Surrendered is, as shown by the Account, 9s. 8d.

	£.	s.	d.
Grant - - - - -	22,958	-	-
Expenditure - - - - -	22,957	10	4
Surplus - - - - -	£.	9	8

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 6.

INTER-PARLIAMENTARY CONFERENCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of the Expenses of the INTER-PARLIAMENTARY CONFERENCE, 1906, in the year ended 31st March 1907, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Inter-Parliamentary Conference :				
Expenses of Reception - - - } (Supplementary)	5,000 - -	4,000 - -	1,000 - -	—
£	5,000 - -	4,000 - -		—
Surplus to be Surrendered - - - - - £.			1,000 - -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The expenses of reception were less than had been anticipated.

EXCHEQUER EXTRA RECEIPTS.—The sum of 200*l.* 15*s.* 8*d.* has been received in respect of the unexpended balance of the amount issued out of the Grant-in-Aid, and paid into the Exchequer.

Treasury, }
19th November 1907. }

W. Blain,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

VOTE 6.

INTER-PARLIAMENTARY CONFERENCE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of
Account.

1. Provision was made in the Supplementary Estimate of 19th July 1906, for this Grant in Aid of the Expenses of the Reception of the Members of the Inter-Parliamentary Union during their visit to London in that year.

Surplus
Unissued.

2. 4,000*l.* only was issued to the Reception Fund out of this Vote of 5,000*l.*

	£.	s.	d.
Grant - - - - -	5,000	-	-
Issues - - - - -	4,000	-	-
Surplus (Unissued) to be Surrendered -	£. 1,000	-	-

Receipts.

Expenditure

Balance
surrendered

3. The amount so issued was increased by the Sale of Banquet Tickets (196*l.* 6*s.* -*d.*) and receipts in respect of Interest (18*l.* 7*s.* -*d.*) to a total of 4,214*l.* 13*s.* -*d.*, available for expenditure in connection with this Service. Of this sum, 3,513*l.* 18*s.* 2*d.* has been actually expended, and 499*l.* 19*s.* 2*d.* is held in reserve, to cover the cost, as per Contract, of the Official Report of the Conference. In accordance with the terms of the Note upon the Estimate the balance of 200*l.* 15*s.* 8*d.* was surrendered to the Exchequer in September last.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII—continued.

VOTE 7.

EXPENSES UNDER THE UNEMPLOYED WORKMEN ACT, 1905.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in the year ended 31st March 1907, for CONTRIBUTIONS in Aid of EXPENSES under the UNEMPLOYED WORKMEN ACT, 1905.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Contributions in Aid of Expenses under the Unemployed Workmen Act, 1905 (Supplementary) - - - - -	200,000 - -	124,022 - -	75,978 - -	—
	£. 200,000 - -	124,022 - -		—
Surplus to be Surrendered - - - - -		£. 75,978 - -		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The amounts expended out of the grant by the Local Government Boards for England, Scotland, and Ireland were as follows:—

	£.	s.	d.
England - - - - -	105,420	-	-
Scotland - - - - -	7,552	-	-
Ireland - - - - -	11,050	-	-
Total - - - - -	£. 124,022	-	-

as shown in the account.

The contributions required within the year towards the expenses of the local authorities under the Unemployed Workmen Act, 1905, proved to be less than had been anticipated.

Treasury,
27 November, 1907. }

W. Blain.
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Receipts of the several Local Authorities have been furnished for the respective Issues made to them out of this Vote. By the terms of the Note upon the Supplementary Estimate of 19th July 1906, the Expenditure of the moneys so issued is to be audited as provided under the Unemployed Workmen Act, 1905.

Nature of Audit.

2. The Account shows a Surplus to be Surrendered of 75,978*l*.

Surplus.

	£.	s.	d.
Grant - - - - -	200,000	-	-
Expenditure - - - - -	124,022	-	-
Surplus to be Surrendered - - - - -	£. 75,978	-	-

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*

ST. LOUIS EXHIBITION, 1904.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No Vote in
1906-7.

1. No Vote was taken for this Service in the year 1906-7; there is consequently no Appropriation Account to be furnished.

Accounts
of the
Royal Com-
missioners.
2

2. The annexed Cash Accounts of the Royal Commissioners, showing their Receipts and Expenditure out of the Grants in Aid from the commencement of the Commission to 31st March 1907, and to 30th September 1907 respectively, the latter Account being a final one, have, in accordance with Treasury directions, been examined in detail in my Department, and found correct.

Balance.

3. The Balance of 7,415*l.* 3*s.* 6*d.* at the close of the September Account has been returned to the Treasury for payment into the Exchequer, making, with the sum of 15,000*l.* referred to in my Report of last year, a total refund of 22,415*l.* 3*s.* 6*d.* out of the Parliamentary Grants of 150,000*l.* voted in 1903-4 and 1904-5 for the requirements of this Service.

John A. Kempe,
Comptroller and Auditor General.

CLASS VII.—*continued.*ST. LOUIS EXHIBITION, 1904—*continued.*

ROYAL COMMISSION FOR THE BRITISH SECTION AT THE ST. LOUIS EXHIBITION, 1904.

ACCOUNT OF THE RECEIPTS AND PAYMENTS TO THE 31 MARCH 1907.

RECEIPTS.	In the year ended 31 March 1907.			In the previously expired period of Account.			TOTAL.			EXPENDITURE.			In the year ended 31 March 1907.			In the previously expired period of Account.			TOTAL.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Parliamentary Grants in Aid -	-	-	-	150,000	-	-	150,000	-	-	A.—Salaries -	-	-	569	15	6	15,750	13	6	16,320	9	-	
A.—Salaries -	-	-	-	119	-	1	119	-	1	B.—Wages -	-	-	-	-	-	9,391	19	2	9,391	19	2	
B.—Wages -	-	-	-	-	4	1	-	4	1	C.—Travelling Expenses and Subsistence	-	-	17	14	4	21,021	7	10½	21,039	2	2½	
C.—Travelling Expenses and Subsistence	-	-	-	333	4	4	333	4	4	D.—Rents -	-	-	300	-	-	2,980	5	2	3,280	5	2	
D.—Rents -	-	-	-	74	10	3	87	-	3	E.—House and Office Expenses	-	-	119	5	6½	1,494	19	11	1,614	5	5½	
E.—House and Office Expenses	-	-	-	90	1	3	90	1	3	F.—Building and Construction	-	-	-	-	-	29,017	15	1	29,017	15	1	
F.—Building and Construction	-	-	-	32	14	7	32	14	7	G.—Freight -	-	-	19	5	10	8,736	13	2	8,755	19	-	
G.—Freight -	-	-	-	221	-	3	221	-	3	H.—Insurance, &c. -	-	-	-	-	-	5,045	1	5	5,045	1	5	
H.—Insurance, &c. -	-	-	-	323	12	10	323	12	10	J.—Stationery and Printing	-	-	1,265	3	10	3,024	15	2	4,289	19	-	
J.—Stationery and Printing	-	-	-	388	11	1½	448	7	1½	K.—Jubilee Presents -	-	-	-	-	-	414	6	3	414	6	3	
K.—Jubilee Presents -	-	-	-	679	11	4	679	11	4	L.—Installation and Decoration	-	-	-	-	-	22,226	18	1	22,226	18	1	
L.—Installation and Decoration	-	-	-	1,582	17	8	1,582	17	8	M.—Cost of Exhibits -	-	-	-	-	-	3,389	19	-½	3,389	19	-½	
M.—Cost of Exhibits -	-	-	-	7	4	4	7	4	4	N.—Entertaining	-	-	-	-	-	1,454	16	3	1,454	16	3	
N.—Entertaining -	-	-	-	128	19	8	128	19	8	O.—Incidental Expenses	-	-	250	14	11	5,729	7	2	5,980	2	1	
O.—Incidental Expenses -	-	-	-	772	9	10	772	9	10	Income Tax -	-	-	17	19	10	280	15	2	298	15	-	
Interest on Deposits -	-	-	-	300	8	3	300	8	3	Loss on Exchange	-	-	-	-	-	58	6	6	58	6	6	
Income Tax -	-	-	-	125	5	1	125	5	1	Insurance (paid to Exhibitors)	-	-	-	-	-	654	3	3	654	3	3	
Profit on Exchange -	-	-	-	654	3	3	654	3	3	Parliamentary Grant (refund to Treasury)-	-	-	-	-	-	15,000	-	-	15,000	-	-	
Insurance (on behalf of Exhibitors) -	-	-	-	39	13	-	39	13	-	Balance, 31 March 1907	-	-	-	-	-	-	-	-	7,917	2	10	
Balance of Sales Account	-	-	-	£	156,149	4	9½	-	-										£	156,149	4	9½

47, Victoria Street,
Westminster,
30 May 1907.

C. M. Watson,
Secretary and Accounting Officer.

CLASS VII.—*continued.*ST. LOUIS EXHIBITION, 1904.—*continued.*

ROYAL COMMISSION FOR THE BRITISH SECTION AT THE ST. LOUIS EXHIBITION, 1904.

ACCOUNT OF THE RECEIPTS AND PAYMENTS TO THE 30 SEPTEMBER, 1907.

RECEIPTS.	In the Period ended 30 Sept., 1907.			In the previously expired period of Account.			TOTAL.			EXPENDITURE.			In the Period ended 30 Sept., 1907.			In the previously expired period of Account.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Parliamentary Grants in Aid -	-	-	-	150,000	-	-	150,000	-	-	A.—Salaries -	-	-	649	13	-	16,320	9	-	16,320	9	-
A.—Salaries -	-	-	-	119	-	1	119	-	1	B.—Wages -	-	-	-	-	-	9,391	19	2	9,391	19	2
B.—Wages -	-	-	-	-	-	-	-	-	-	C.—Travelling Expenses and Subsistence	-	-	-	6	8	21,039	2	2½	21,039	8	10½
C.—Travelling Expenses and Subsistence	-	-	-	333	4	4	333	4	4	D.—Rents -	-	-	3	9	3	3,280	5	2	3,283	14	5
D.—Rents -	-	-	-	87	-	3	93	5	3	E.—House and Office Expenses	-	-	5	18	2	1,614	5	5½	1,620	3	7½
E.—House and Office Expenses	-	-	-	90	1	3	92	10	9	F.—Building and Construction	-	-	-	-	-	29,017	15	1	29,017	15	1
F.—Building and Construction	-	-	-	221	-	3	221	-	3	G.—Freight -	-	-	-	-	-	8,755	19	-	8,755	19	-
G.—Freight -	-	-	-	32	14	7	32	14	7	H.—Insurance, &c.	-	-	-	-	-	5,045	1	5	5,045	1	5
H.—Insurance, &c.	-	-	-	323	12	10	323	12	10	J.—Stationery and Printing	-	-	-	-	-	4,289	19	-	4,289	19	-
J.—Stationery and Printing	-	-	-	448	7	1½	448	7	1½	K.—Jubilee Presents -	-	-	-	-	-	414	6	3	414	6	3
K.—Jubilee Presents -	-	-	-	-	-	-	-	-	-	L.—Installation and Decoration	-	-	-	-	-	22,226	18	1	22,226	18	1
L.—Installation and Decoration	-	-	-	679	11	4	679	11	4	M.—Cost of Exhibits -	-	-	-	-	-	3,389	19	-½	3,389	19	-½
M.—Cost of Exhibits -	-	-	-	1,582	17	8	1,582	17	8	N.—Entertaining	-	-	-	-	-	1,454	16	3	1,454	16	3
N.—Entertaining	-	-	-	7	4	4	7	4	4	O.—Incidental Expenses	-	-	4	14	4	5,980	2	1	5,984	16	5
O.—Incidental Expenses	-	-	-	128	19	8	129	14	4	Income Tax -	-	-	-	-	-	298	15	-	331	9	11
Income Tax -	-	-	-	301	9	11	301	9	11	Loss on Exchange	-	-	-	-	-	58	6	6	58	6	6
Loss on Exchange	-	-	-	974	15	9	974	15	9	Insurance paid to Exhibitors	-	-	-	-	-	654	3	3	654	3	3
Insurance paid to Exhibitors	-	-	-	125	5	1	125	5	1	Parliamentary Grant (refund to	-	-	-	-	-	-	-	-	-	-	-
Parliamentary Grant (refund to	-	-	-	654	3	3	654	3	3	H.M. Treasury)	-	-	7,415	3	6	15,000	-	-	22,415	3	6
H.M. Treasury)	-	-	-	39	13	-	39	13	-												
Balance of Sales Account	-	-	-	£			£														
				156,344	1	9½	156,344	1	9½												

47, Victoria Street,
Westminster.
29 November 1907.

C. M. Watson,
Secretary and Accounting Officer.

CLASS VII.—*continued*.

MISCELLANEOUS.

The subjoined Summary compares the Gross Expenditure for the Services in Class VII. with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No. of Vote.	S E R V I C E.	Grant (<i>Gross</i>).	Expenditure (<i>Gross</i>).		Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
			£.	s. d.	Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realised.
		£.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£. s. d.
1	Temporary Commissions	57,000	56,352	4 1	647	15 11	—	—	647	15 11	—
2	Miscellaneous Expenses	26,680	26,363	17 11	316	2 1	—	—	7,697	1 1	—
3	Repayments to the Local Loans Fund	58	57	5 3	—	14 9	—	—	—	14 9	—
4	Ireland Development Grant	185,000	185,000	—	—	—	—	—	—	—	—
5	Repayments to the Civil Contingencies Fund	22,958	22,957	10 4	—	9 8	—	—	—	9 8	—
6	Inter Parliamentary Conference	5,000	4,000	—	1,000	—	—	—	1,000	—	—
7	Expenses under the Unemployed Workmen Act, 1905	200,000	124,022	—	75,978	—	—	—	75,978	—	—
TOTAL		496,696	418,752	17 7	77,943	2 5	—	—	—	—	—
TOTAL Amount to be Surrendered										85,324	1 5
											£.

Exchequer and Audit Department, }
January 1908.

John A. Kempe,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

REVENUE DEPARTMENTS,

1906-7.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION
ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES,
for the Year ended the 31st of March 1907; prepared and submitted
for the Information of the House of Commons, in pursuance of the
22nd and 32nd Sections of the Act 29 & 30 Vict., c. 39.

VOTE 1.

CUSTOMS.

REVENUE DEPARTMENTS.

VOTE 1. - - - - -

C U S T O M S. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries showing the Surplus or Deficit

SERVICE	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDING ESTABLISHMENT.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A. 1.—Salaries and Allowances in addition thereto - - - -	71,950 - -	71,285 11 11	664 8 1	- -
2.—Travelling and Subsistence Allowances and Incidental Expenses -	1,400 - -	1,331 15 10	68 4 2	- -
TOTAL FOR SUPERINTENDING ESTABLISHMENT - - £	73,350 - -	72,617 7 9	732 12 3	- -
PORT ESTABLISHMENTS.				
B. 1.—Salaries and Allowances in addition thereto - - - -	679,660 - -	665,010 15 11	14,649 4 1	- -
2.—Travelling and Subsistence Allowances - - - -	8,300 - -	9,972 9 6	- -	1,672 9 6
3.—Removal Expenses of Officers -	5,000 - -	5,113 4 10	- -	113 4 10
4.—Uniform Clothing - - -	9,000 - -	10,949 18 6	- -	1,949 18 6
5.—Incidental Expenses - - -	3,350 - -	3,930 6 4	- -	580 6 4
TOTAL FOR THE PORT ESTABLISHMENTS £.	705,310 - -	694,976 15 1	14,649 4 1	4,315 19 2
C.—CONSTRUCTION, PURCHASE AND MAINTENANCE OF VESSELS AND BOATS -	11,500 - -	10,496 15 9	1,003 4 3	- -
D.—INSTRUMENTS AND MATERIALS FOR REVENUE PURPOSES - - -	2,400 - -	2,025 18 6	374 1 6	- -
Carried forward - - £.	792,560 - -	780,116 17 1	16,759 2 1	4,315 19 2

REVENUE DEPARTMENTS.

VOTE 1.

C U S T O M S.

and Expenses of the CUSTOMS DEPARTMENT, in the Year ended 31st March 1907,
upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—Mainly due to changes and promotions in the Offices of the Secretary and Chief Surveyor General.

2.—Due to the amount provided for travelling not being fully expended.

B. 1.—Savings on provision made for the cost of the concessions to the Waterguard Staff and for the Aliens Act, 1905. Vacancies (including 50–60 Preventive Men). Appointment of Probationary Officers in charge of Creeks and the Abolition of the Export Duty on Coal.

2.—General increase ; partly due to increased visitation of out-stations and partly due to Officers being sent on Probation for two months before being placed in charge of Creeks. (*See* Savings on B.1.)

3.—A varying expenditure.

4.—Advance expenditure sanctioned to provide stock of material to enable the Contractors to make up Uniforms under new system of supply.

5.—A general increase in Incidental expenses, but partly due to the cost of carriage of tobacco stalks and refuse removed for sale (*vide* receipts No. 5, Appropriations in Aid).

C.—Mainly due to savings on the provision for Maintenance and Repairs ; but the amounts for Hire and Removal, Small Boats and Stores were also not fully expended.

D.—Partly caused by the postponement of orders for Crown Locks and Keys due to an enquiry as to the stock and system of distribution ; also general stock of material not requiring so much renewal as anticipated.

REVENUE DEPARTMENTS—continued.

VOTE 1.—CUSTOMS—continued.

SERVICE	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
Brought forward - -	792,560 - -	780,116 17 1	16,759 2 1			4,315 19 2		
LAW CHARGES, &c.								
E. 1.—Salaries and Allowances - -	4,450 - -	4,163 18 8	286 1 4			- - -		
2.—Law Charges, Travelling, &c. -	600 - -	831 13 4	- - -			231 13 4		
3.—Rewards for the capture of Smug- glers, &c. - - - -	3,000 - -	3,245 6 2	- - -			245 6 2		
4.—Expenses arising from the custody and disposal of goods seized, &c.	50 - -	53 8 8	- - -			3 8 8		
TOTAL FOR LAW CHARGES, &c. £.	8,100 - -	8,294 6 10	286 1 4			480 8 2		
F. 1.—FINE FUND - - - -	100 - -	66 18 -	33 2 -			- - -		
2.—Losses by Default, Fraud or Accident - - - -	50 - -	- - -	50 - -			- - -		
G.—SUPERANNUATIONS AND OTHER NON- EFFECTIVE CHARGES - -	206,033 - -	208,263 6 -	- - -			2,230 6 -		
H.—COMMUTATION ANNUITIES - -	407 - -	406 14 -	- 6 -			- - -		
GROSS TOTAL - - - £.	1,007,250 - -	997,148 1 11	17,128 11 5			7,026 13 4		
						Net Surplus of Gross Estimate over Expenditure.		
						£. 10,101 18 1		
Deduct,—						Surplus of Appropriations in Aid Realised.		
I.—APPROPRIATIONS IN AID - - -	54,550 - -	60,673 6 11				£. 6,123 6 11		
						Total Surplus to be Surrendered.		
NET TOTAL - - - £.	952,700 - -	936,474 15 -				£. 16,225 5 -		

REVENUE DEPARTMENTS—*continued.*

VOTE 1.—CUSTOMS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

E. 1.—Allowance for Clerical assistance not fully expended.

2.—Due to prosecutions under the Sale of Food and Drugs Act.

3. } Increase due to additional rewards granted in connection with the capture of a Cooper
4. } at Grimsby (*vide* Receipts No. 5, Appropriations in Aid).

F. 1.—A fixed amount voted.

2.—A fixed amount voted.

G. — Amount of pensions granted greater than those ceased

H. — Fractional difference.

I.—The variations in the receipts of Appropriations in Aid are as follows :—

	More than Estimate.	Less than Estimate.
	£.	£.
1. Lighthouse Fund - - - - -	—	—
2. Rent in Crown Warehouses - - - - -	—	25
3. Fees for Registration of Ships, &c. - - - - -	2,307	—
4. Sale of Stores - - - - -	93	—
5. Proceeds of Customs Sales (Seizures, &c.) - - - - -	2,048	—
6. Moneys from Merchants, &c. - - - - -	348	—
7. Charges for Collecting Local Dues - - - - -	446	—
8. Fines, Forfeitures, &c. - - - - -	1,336	—
9. Bill of Entry - - - - -	292	—
10. Services on account of the Aliens Act - - - - -	—	839
11. Cost of Collection of Revenue, &c., in the Isle of Man	118	—
	£6,988	£864

REVENUE DEPARTMENTS—*continued.*VOTE 1.—CUSTOMS—*continued.*

NOTES.

- 1.—The sum of 62*l.* 11*s.* 5*d.* accounted for in previous years as Appropriations in Aid of Vote was repaid in 1906-7.
- 2.—Sub-Head C. The following sums have been paid in respect of damages to other Vessels, &c. : London, 11*l.* 1*s.* and 25*l.* 10*s.*, Portsmouth, 1*l.*, Hull, 10*l.* 4*s.* and 21*l.* 10*s.*
- 3.—Sub-Head G. An Extra-Statutory Gratuity was awarded to Mr. E. R. C. Cheeseman, an Abstractor, under Treasury Letter, 30 March 1892. Age, 65. Salary, 150*l.* Amount of Gratuity, 150*l.* Cause of retirement: Age.

The award of 133*l.* -*s.* 6*d.* as a Gratuity to Mr. W. O. Bowden, Writer, includes the sum of 43*l.* 15*s.* 6*d.* added in order to make up the amount of a year's pay, to which public faith is pledged by the regulations under which he entered the service.

EXTRA REMUNERATION.

A Gratuity of 150*l.* was paid to Mr. E. A. Harris, an Assistant Committee Clerk, for work in re-editing and codifying General Orders, &c., in force in the Department.

Extra remuneration amounting to 150*l.* was received during the year 1906-7 by Mr. E. J. E. Craven, a Junior Clerk, Lower Section, in the Statistical Office, as Secretary to the Statistical Committee of the Poor Law Commission, from the funds of that Commission.

Bonus granted to Customs Copyist (Treasury Letter 1390—28 January 1887) Mr. J. Maddox 39*l.*

The Surplus of 5,455*l.* 9*s.* 6*d.* shown on the Account of the Vote "Customs" for the year ended 31st March 1906 has been surrendered.

I certify that the foregoing is a correct Statement.

Accountant and Comptroller General's Office, }
6 December 1907.

Albert D. Greig,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined by officers under my directions in accordance with the 29th Section of the Act 29 & 30 Vict. c. 39, including a test audit as directed by Treasury Minute of the 27th March 1899, and that the Account is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REVENUE DEPARTMENTS—continued.

VOTE 1.

C U S T O M S.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads B. 2, Excess, B. 3, B. 4, B. 5, E. 2, E. 3, E. 4 and G.

2. The Amount to be Surrendered is, as shown by the Account, 16,225*l.* 5*s.* -*d.* Surplus.

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	1,007,250	-	-
Expenditure (<i>Gross</i>) - - - - -	997,148	1	11
Net Surplus - - - - -	£ 10,101	18	1

Add,—

Appropriations in Aid realised in excess of the Estimate - - - - -	6,123	6	11
--	-------	---	----

Total Amount to be Surrendered - - - £ 16,225 5 -

REVENUE.

3. The Receipt side of the Revenue Account has been subjected to a test examination in London, Dublin, Belfast, Newhaven and Newry. All the items selected for test purposes were found to have been duly brought to account, and the Customs Department and the Treasury have been informed that the results have proved satisfactory. A test examination has also been applied to the Payment side of the Account. Test of Revenue.

5. A Return for the year 1906-07, which has been furnished to me by the Customs Department, shows that there were no cases of remission of duty or of abandonment of claims on account of Revenue, involving a loss of 50*l.* or upwards. Remission of Duty.

John A. Kempe
Comptroller and Auditor General.

VOTE 2.

INLAND REVENUE.

REVENUE DEPARTMENTS—*continued.*

VOTE 2.

INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the
31st March 1907, showing the Surplus or

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries.	1,382,000 - -	1,366,863 19 -½	15,136 - 11½	-	-	-
B.—Travelling and Commuted Allowances in lieu.	92,400 - -	88,048 3 6½	4,351 16 5½	-	-	-
C.—Salaries, Poundage, and Allowances to Distributors and Sub-Distributors of Stamps, &c.	11,700 - -	10,917 1 9½	782 18 2½	-	-	-
D.—Commuted Allowances, &c., to Clerks to the Local Commissioners of Taxes.	96,100 - -	98,308 - 5	-	-	2,208 - 5	-
E.—Commuted Allowances, &c., to Assessors and Collectors of Taxes.	283,000 - -	291,123 3 11½	-	-	8,123 3 11½	-
F.—Charges on Remittances - - -	500 - -	367 8 10	132 11 2	-	-	-
G.—Police and Police Pensioners - - -	2,800 - -	2,760 17 8	39 2 4	-	-	-
H.—Gauging and other Instruments, Revenue Locks, &c.	2,600 - -	2,083 - 11½	516 19 -½	-	-	-
I.—New Machinery, Repairs, Dies and Plates, &c.	4,400 - -	4,535 13 9	-	-	135 13 9	-
Carried forward - - - £.	1,875,500 - -	1,865,007 9 11½	20,959 8 2	10,466 18 1½	-	-

- A.—(1.) The sum of 213*l.* 9*s.* 6*d.* has been received from the Board of Agriculture in repayment of allowances paid to Inland Revenue Officials during the year 1906-7 in connection with the collection of Agricultural Statistics.
- (2.) Surveyors of Taxes in Scotland receive extra remuneration from local sources at the discretion of the Commissioners of Supply, for preparing Registers of Voters for Burghs and Counties under the Act 31 & 32 Vict. c. 48, and prior Acts. The net sum of 5,526*l.* 11*s.* 6*d.* has been received on this account during the year 1906-7.
- (3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods, &c., of 2 per cent. on the amount of Quit Rents collected by them, one-third of such allowance being paid to their clerks. The sum of 638*l.* 5*s.* 9*d.* was so received in the year 1906-7.
- (4.) One Superintendent Warehouseman and two Warehousemen are in receipt of extra allowances of 25*l.*, 20*l.*, and 10*l.* respectively, paid out of funds provided by the India Office and the Department of the Crown Agents for the Colonies, for the supervision of the manufacture of water-marked paper for the use of those Departments.
- (5.) Officers of the Out-door Department—Excise—receive rewards (Sub-Head Q.) for the detection of evasions of the Revenue Laws.
- (6.) A First Division Clerk in the Secretary's Office received a sum of 20*l.* from the Vote for the Treasury, &c., in the year 1906-7, as remuneration for his services as Secretary to the Office of Works Establishment Committee.

REVENUE DEPARTMENTS.—*continued.*

VOTE 2.

INLAND REVENUE.

Salaries and Expenses of the INLAND REVENUE DEPARTMENT, in the Year ended
Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A.—The saving arises principally from (1) establishment changes consequent upon a number of unexpected retirements; (2) the provision for Wages of Personal Clerks to Surveyors of Taxes not having been fully required; and (3) the Excise Outdoor Staff not having been maintained throughout the year at its full authorised limit.

B.—The decrease in the expenditure for Travelling and Subsistence Allowances still continues, and a considerable reduction has been made in the provision for the year 1907-8.

C.—The number of Distributors and Sub-Distributors of Stamps has been somewhat reduced during the year, but the saving is mainly attributable to the decreased requirements for Poundage on the receipt of Legacy, &c., Duties in Ireland.

D.—The excess arises partly from increases in the Commuted Allowances for certain Districts, sanctioned by the Treasury during the year, and partly through acceleration in the payment of the allowances.

E.—The amount provided for Poundage to Agents for Foreign Dividends, &c., was insufficient to meet the claims preferred to the extent of about £6,000, and the allowances to Excise Officers for collecting Taxes exceeded the provision by nearly £500. The balance of the excess is mainly in respect of increases made in the Commuted Allowances to Collectors of Taxes since the Estimate was prepared.

F.—The expenditure under this Sub-head exhibits a gradual decrease, and the amount provided was not fully required.

G.—The expenditure for this service was slightly over-estimated.

H.—There was a considerable decrease in the demand for Gauging Instruments.

I.—The expenditure for Stamping Machinery was somewhat in excess of the amount estimated.

(7.) The sum of 110*l.* has been received from the Department of Agriculture, &c., for Ireland in the year 1906-7 for distribution among certain officers of the Excise Surveying Staff, as remuneration for the collection of Statistics of Agricultural Prices in Ireland, for the purposes of the Land Law (Ireland) Act, 1887.

Payments in excess of 25*l.* by way of Extra Remuneration to Inland Revenue Officers (shown in compliance with the Treasury Circular of 28th August, 1897) will be found in the Schedule following this Account.

C.—The sum of 4*l.* 16*s.* 6½*d.* was received in the year 1906-7 from the Commissioners of Intermediate Education in Ireland by certain Distributors of Stamps, as Poundage on the sale of the stamped forms of the Intermediate Education Commissioners.

REVENUE DEPARTMENTS—*continued.*VOTE 2.—INLAND REVENUE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,875,500 - -	1,865,007 9 11½	20,959 8 2	10,466 18 1½
K.—Postage, Carriage, Advertisements, and Stamps for Revenue purposes.	47,600 - -	40,349 19 5	7,250 - 7	- -
L.—Laboratory Expenses and Incidents -	1,600 - -	1,489 8 10	110 11 2	- -
M.—Paper for Adhesive Stamps and Licences, Printing and Gumming, Bookbinding, Small Stores, &c.	8,100 - -	7,468 5 4	631 14 8	- -
N.—Copies of Poor Rates, for Income Tax Purposes, &c.	4,000 - -	3,664 10 5½	335 9 6½	- -
O.—Law Charges—Solicitors' Offices - -	20,835 - -	20,155 5 1	679 14 11	- -
P.—Law Charges—Expenses of Prosecutions, &c.	17,000 - -	16,497 19 11	502 - 1	- -
Q.—Rewards to Officers and others for Detections, &c.	11,500 - -	11,513 15 11	- -	13 15 11
R.—Losses by Fraud, Default and Accident	200 - -	155 11 -¾	44 18 1¼	- -
Carried forward - - - £.	1,986,335 - -	1,966,301 16 9¾	30,513 17 2¾	10,480 14 -½

REVENUE DEPARTMENTS—*continued.*VOTE 2.—INLAND REVENUE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

K.—The saving arises principally from the fact that an "Official paid" mark was used, in lieu of the ordinary Postage Stamps, upon the Dog Licence Renewal Notices for the current year.

L.—The provision for Chemicals, &c., was not fully required.

M.—The provision for water-marked paper and for printing and gumming Revenue Adhesive Stamps proved to be in excess of the requirements, and a reduced Vote has been taken for the year 1907-8.

N.—The cost of obtaining Copies of Poor Rates was less than the sum provided, and the amount paid as Fees to Registrars of Deaths in Scotland was insignificant and has been eliminated from the Estimate for 1907-8.

O.—The saving is attributable to establishment changes, and to the allowances for Personal Clerks and for Copying not having been fully expended.

P.—The amount provided for Solicitors' Bills proved to be considerably in excess of the requirements.

Q.—The provision for Rewards was slightly under-estimated.

R.—The following sums have been charged to this Sub-head under Treasury sanction :—

Amount.	Particulars of Charge.	Date of Treasury Sanction.	Remarks.
£. s. d. 9 11 1	Revenue Money lost by burglary at { Tax Collector's house	21st May, 1906.	The Police were unable to trace the thief.
36 12 6	Default of a Collector of Taxes	31st July, 1906.	Defaulter was sentenced to six weeks' imprisonment for larceny. The loss is met by a corresponding saving under Sub-head E.
20 13 -	Ditto Ditto.	21st December, 1906.	No prosecution was instituted, the Commissioners being of opinion that the default arose without fraudulent intent on the Collector's part. The loss is met by a corresponding saving under Sub-head E.
3 - -	{ Postal Orders stolen by a Boy Messenger in Solicitor's Office, London.	21st December, 1906.	The boy absconded, and the amount cannot be recovered.
- 16 8	{ Value of a make-up warrant for documents sent for stamping.	21st December, 1906.	The warrant was sent from Manchester to Liverpool, and was apparently lost in the latter office.
7 18 2	{ Part value of two Money Orders stolen and fraudulently cashed.	3rd July, 1907.	The thief could not be traced. The Postmaster-General was of opinion that the postal clerk who paid the orders was partly responsible, and required him to make good the balance (£8) of the loss.
1 11 10	Default of a Collector of Taxes	3rd July, 1907.	The Collector's appointment was revoked by the Commissioners, and the loss is covered by a corresponding saving under Sub-head E for allowances unpaid.
6 15 3	Ditto Ditto.	3rd July, 1907.	The default appears to have arisen through the mental unfitness of the Collector, and is met by a corresponding saving under Sub-head E.
8 10 6½	Ditto Ditto.	3rd July, 1907.	No legal proceedings were taken against the Collector, who was already undergoing imprisonment in connection with a County Court judgment. There is a saving of 10l. 4s. 7d. under Sub-head E in this case.
19 - -	Ditto Ditto.	3rd July, 1907.	Defaulter was convicted of embezzlement and sentenced to six months' imprisonment with hard labour. The loss is covered by a corresponding saving under Sub-head E.
12 5 1	Ditto Ditto.	3rd July, 1907.	The default arose apparently through carelessness due to intemperance on the part of the Collector, and no prosecution was instituted. The loss is met by a corresponding saving under Sub-head E.
6 6 2	Ditto Ditto.	3rd July, 1907.	No proceedings were taken against the Collector, who was found to be practically destitute. The loss is covered by a corresponding saving under Sub-head E.
17 - -	Ditto Ditto.	3rd July, 1907.	Defaulter was convicted of embezzlement, and sentenced to 12 months' imprisonment with hard labour. The loss is met by a corresponding saving under Sub-head E.
5 1 7	{ Taxes improperly received by a Clerk to Commissioners of Taxes.	3rd July, 1907.	The Clerk was called upon to resign his appointment, but no further proceedings were taken against him, the Commissioners being of opinion that his lapse was due to intemperance. There are unpaid allowances under Sub-head D amounting to 29l. 10s.
£155 1 10½			

REVENUE DEPARTMENTS—continued.

VOTE 2.—INLAND REVENUE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,986,335 - -	1,966,301 16 9 $\frac{3}{4}$	30,513 17 2 $\frac{3}{4}$	10,480 14 - $\frac{1}{2}$
S.—Incidental Expenses - - -	900 - -	1,067 13 2 $\frac{1}{2}$	- - -	167 13 2 $\frac{1}{2}$
T.—Superannuations and other Non-effective Charges.	289,079 - -	290,888 16 9	- - -	1,809 16 9
V.—Annuity to the National Debt Com- missioners for Commutations of Pensions.	186 - -	185.13 -	- 7 -	- - -
GROSS TOTAL - - - £.	2,276,500 - -	2,258,443 19 9 $\frac{1}{4}$	30,514 4 2 $\frac{3}{4}$	12,458 4 -
			Net Surplus of Gross Estimate over Expenditure.	
			£. 18,056 - 2 $\frac{3}{4}$	
Deduct,—	Estimated.	Realised.	Deficiency of Appropriations in Aid Realised.	
W.—Appropriations in Aid - - - £.	17,000 - -	16,481 10 8 $\frac{3}{4}$	£. 518 9 3 $\frac{1}{4}$	
			Net Surplus to be Surrendered.	
NET TOTAL - - - £.	2,259,500 - -	2,241,962 9 - $\frac{1}{2}$	£. 17,537 10 11 $\frac{1}{2}$	

T.—Ten late Collectors and seven late Clerks to Collectors received pensions from the Land Revenues of the Crown in connection with the collection of Quit Rents in Ireland, amounting in all to 439*l.* 19*s.* 3*d.* in the Year 1906-7.

REVENUE DEPARTMENTS—*continued.*VOTE 2.—INLAND REVENUE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

S.—The excess arises in respect of the cost of uniform clothing supplied to the Messenger Staff at the Chief Offices.

T.—The excess is attributable to unexpected retirements during the year.

V.—Fractional variation.

W.—The amount of Fees received for Stamping Envelopes and Post Cards and for Analyses carried out at the Government Laboratory fell short of the sums anticipated.

REVENUE DEPARTMENTS—*continued.*

VOTE 2.—INLAND REVENUE—*continued.*

The Surplus of 16,554*l.* 5*s.* 5*d.*, shown on the Account of the Vote "Inland Revenue," for the year to 31st March 1906, has been surrendered.

I certify that the foregoing is a correct Account.

Inland Revenue Office, }
29 November 1907. }

Alfred Stair,
Accountant and Comptroller General,
Accounting Officer.

I hereby certify that this account has been examined by officers under my directions, in accordance with the 29th Section of the Act 29 & 30 Vict., c. 39, including a test audit as directed by Treasury Minute of 27th March, 1899, and that the Account is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REVENUE DEPARTMENTS—*continued.*VOTE 2.—INLAND REVENUE—*continued.*

THE following Sums in excess of 25*l.* have been paid by way of Extra Remuneration to Established Officers during the Year 1906–1907, and are shown in compliance with the Treasury Circular of 28th August 1897 (4036/97).

Name of Officer.	Rank.	Office.	Nature of Duties.	Amount.
—	—	—	A.—Companies' Registration Copying. B.—Postal Emergency. C.—Compiling Law List, 1907. D.—Overlocking Post Cards, &c. E.—Preparing Annual Parliamentary Return of Joint Stock Companies. F.—Apportionment to County Councils of receipt of Licenses issued by Postmasters. G.—Overtime in connection with Income Tax Repayments. H.—Money Order Control, &c. K.—Preparation of New Lists under Valuation of Property (Metropolis) Acts, 1869.	£. s. d.
Baker, L. - - -	Second Division Clerk	Controller of Stamps and Stores	A., E. - - - - -	30 11 10½
Bazeley, W. J. - - -	ditto - - -	ditto - - -	A., B. - - - - -	27 16 7½
Blythen, W. S. - - -	Assistant Clerk -	ditto - - -	A., B. - - - - -	25 6 -
Boustred, F. W. - - -	Second Division Clerk	ditto - - -	A., E. - - - - -	30 7 9
Chapman, E. - - -	Second Division Clerk, Higher Grade	ditto - - -	A., C., F. - - - - -	41 7 3
Collins, E. - - -	Second Division Clerk	ditto - - -	A., E. - - - - -	25 1 4½
Crisp, E. G. - - -	Assistant Clerk -	ditto - - -	A., F. - - - - -	28 15 1
Druett, J. W. - - -	Second Division Clerk	ditto - - -	A. B. - - - - -	27 9 7½
Gallagher, C. C. - - -	ditto - - -	ditto - - -	A., E. - - - - -	29 18 10½
Hawker, H. E. - - -	Second Division Clerk, Higher Grade	ditto - - -	A., F. - - - - -	41 18 1½
Hinks, F. G. - - -	Second Division Clerk	ditto - - -	A., C., E., F. - - - - -	42 14 4½
Hodge, H. A. - - -	ditto - - -	ditto - - -	A., D. - - - - -	61 14 1½
Hole, A. E. - - -	Second Division Clerk, Higher Grade	ditto - - -	A., C., E. - - - - -	53 16 6
Howatson, J. P. - - -	Second Division Clerk	ditto - - -	A., C., F. - - - - -	29 2 9
Jago, R. P. - - -	ditto - - -	ditto - - -	A., C., - - - - -	34 10 1½
Lanchester, R. - - -	ditto - - -	ditto - - -	A., C., F. - - - - -	53 14 -
Lawrence, H. E. - - -	ditto - - -	ditto - - -	A., F. - - - - -	41 8 3
Park, J. F. - - -	ditto - - -	ditto - - -	A., C., E. - - - - -	40 14 7½
Read, W. A. - - -	ditto - - -	ditto - - -	A., B. - - - - -	29 18 9

REVENUE DEPARTMENTS.—*continued.*VOTE 2.—INLAND REVENUE—*continued.*

The following Sums in excess of 25*l.* have been paid by way of Extra Remuneration—*continued.*

Name of Officer.	Rank.	Office.	Duties.	Amount.
				£. s. d.
Roberts, T. A.	Second Division Clerk	Controller of Stamps and Stores	A., E.	30 19 1½
Stokes, A. W.	ditto	ditto	A., C., F.	51 17 3
Stuart, W. A.	ditto	ditto	A., E.	30 16 10½
Willott, A. H.	ditto	ditto	A., B., F.	35 3 1½
Back, W. J.	Deputy Chief Examiner of Claims	Secretaries	G.	30 - -
Crapp, H. W.	Minor Staff Officer	ditto	G.	29 6 -
Collins, W. A.	ditto	ditto	G.	32 11
Clunan, J. J.	ditto	ditto	G.	29 15 -
Dodwell, E. C.	ditto	ditto	G.	30 16 -
Dillon J.	ditto	ditto	G.	29 1 -
Dennis, T. J.	ditto	ditto	G.	38 12 6
Greenfield, G. G.	ditto	ditto	G.	29 14 -
Johnston, W. B.	ditto	ditto	G.	27 16 6
Minter, F.	ditto	ditto	G.	28 7 -
Morgan, C. W. J.	ditto	ditto	G.	38 7 6
Murphy, F.	ditto	ditto	G.	30 4 -
Page, C. J.	ditto	ditto	G.	27 12 -
Sargent, J. T.	Deputy Chief Examiner.	ditto	G.	30 - -
Stansfeld, J.	Minor Staff Officer	ditto	G.	29 6 3
Strahan, A. J.	ditto	ditto	G.	27 6 -
Waight, J. F.	ditto	ditto	G.	37 - -
Whybrow, G. H.	ditto	ditto	G.	30 18 -
Watson, W.	ditto	ditto	G.	30 18
Lintott, J.	Second Division Clerk	ditto	G.	28 10 6
Bramble, B.	Minor Staff Officer	Accountant & Comptroller-General	H.	32 - 6
Maw, H. W.	ditto	ditto	H.	27 - -

REVENUE DEPARTMENTS—*continued.*VOTE 2.—INLAND REVENUE—*continued.*The following Sums in excess of 25*l.* have been paid by way of Extra Remuneration—*continued.*

Name of Officer.	Rank.	Office.	Duties.	Amount.
				£. s. d.
Jarvis, A. C. - - -	Second Division Clerk, Higher Grade - - -	Accountant & Comptroller-General -	H. - - - - -	26 10
Bates, G. W. - - -	Surveyor - - -	Outdoor Department, Taxes - - -	K. - - - - -	30
Edwards, H. - - -	ditto - - -	- - ditto - - -	K. - - - - -	35 -
Fry, C. - - -	- ditto - - -	- ditto - - -	K. - - - - -	29 10
Hoddinott, J. J. - - -	- ditto - - -	- ditto - - -	K. - - - - -	32 -
Jackson, J. - - -	- ditto - - -	- ditto - - -	K. - - - - -	39 10 -
Kilmister, W. - - -	- ditto - - -	- ditto - - -	K. - - - - -	38 10 -
Lawson, J. - - -	- ditto - - -	- ditto - - -	K. - - - - -	43 - -
Morant, R. H. - - -	- ditto - - -	- ditto - - -	K. - - - - -	37 - -
Mitchell, C. - - -	- ditto - - -	- ditto - - -	K. - - - - -	31 -
Pantling, R. - - -	- ditto - - -	- ditto - - -	K. - - - - -	35 10
Robertson, A. G. - - -	- ditto - - -	- ditto - - -	K. - - - - -	30 10
Silvester, J. - - -	- ditto - - -	- ditto - - -	K. - - - - -	31 10
Abbott, W. - - -	Minor Staff Officer.	Comptroller of Stamps and Taxes, Dublin.	G. - - - - -	34 12
Hughes, P. - - -	- ditto - - -	- ditto - - -	G. - - - - -	34 6
Morrissey, E. F. - - -	Second Division Clerk - - -	- ditto - - -	G. - - - - -	25 19
Weir, J. D. - - -	- ditto - - -	- ditto - - -	G. - - - - -	25 19
Cantle, C. J. - - -	Minor Staff Officer	Secretaries' -	Issue of Orders, &c., Dog Registry Cases.	26 12 6

REVENUE DEPARTMENTS—*continued.*

VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Heads D., E I., Q., S., and T.

Legal Expenses incurred by District Commissioners of Taxes. 2. Included in the Expenditure under Sub-Head P. is a sum of 258*l.* 10*s.* 3*d.*, representing Damages and Taxed Costs in an action for illegal distraint by the Commissioners of Taxes for the Division of Gore, Middlesex. Under the provisions of the Taxes Management Act, 1880 [43 and 44 Vict., Ch. 19, Section, 20 (8)], the costs and charges incurred in the action should have been defrayed by a local assessment. As, however, the distraint was partly due to a misunderstanding between the local Collector and the Authorities at Head Quarters, the Treasury eventually sanctioned payment of the sum in question out of the Vote.

Surplus. 3. The Amount to be Surrendered is, as shown by the Account, 17,537*l.* 10*s.* 11½*d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	2,276,500	-	-
Expenditure (<i>Gross</i>) - - - - -	2,258,443	19	9¼
Net Surplus - - - - -	£18,056	-	2¼
<i>Deduct,—</i>			
Estimated Appropriations in Aid not realised - - -	518	9	3¼
Net Amount to be Surrendered	£17,537	10	11

EXTRA RECEIPTS, payable to EXCHEQUER.

Fee Stamps. 4. In addition to the Appropriations in Aid shown on the Account, it appears from a Statement furnished to me by the Inland Revenue Department that the following sums have been received during the year for Fee Stamps in connection with services performed by that Department :—

	£.	s.	d.
Colonial Stock Act, England - - - - -	35	-	-
Newspaper Registration (England and Ireland)	266	13	-

It also appears from the same Statement that 2,072*l.* 19*s.* was received for Fee Stamps on Registration of Money Lenders in the United Kingdom.

Local Loans Fund. 5. A sum of 4*s.* has also been paid into the Exchequer in repayment of the expenses of this Department in connection with the administration of the Local Loans Fund partly out the income of that Fund and partly out of receipts by the Public Works Loan Commissioners in excess of the amount appropriated in aid of their Vote. This sum of 4*s.* forms part of the total amount of 31,973*l.* 14*s.* 6*d.* to which reference is made in paragraph 2 of my Report on Class II., Vote 21.

REVENUE.

Test of Revenue. 6. The receipt side of the Revenue Account has been subjected to a test examination in London and Dublin. The items of Revenue selected were found to have been duly brought to account, and the Inland Revenue Department and the Treasury have been informed of the results of the examination. A test examination has also been applied to the payment side of the Account.

REVENUE DEPARTMENTS—*continued.*VOTE 2.—*continued.*

7. I have been furnished by the Inland Revenue Department with a Schedule of the Remissions several cases, involving a loss of 50*l.* and upwards, in which claims for duties receivable of Duties under the Revenue Acts have been waived during the year 1906-7. The reasons given for the course adopted by the Board appear to me to be satisfactory. According to the details supplied the total amount of these remissions for the year under review is 134,566*l.* 19*s.* 2*d.* as compared with 68,627*l.* 4*s.* -*d.* in 1905-06, 85,756*l.* 6*s.* 10*d.* in 1904-05, and 42,786*l.* 17*s.* 7*d.* in 1903-04.

John A. Kempe,
Comptroller and Auditor General.

VOTE 3.
POST OFFICE.

REVENUE DEPARTMENTS—*continued.*

VOTE 3.

POST OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray the Salaries and showing the Surplus or Deficit

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries (London).	2,002,350 — —	1,990,666 — 2½	11,683 19 9½	— —
2. Salaries, Wages, and Allowances additional to Salaries (Dublin).	208,810 — —	204,556 3 1½	4,253 16 10½	— —
3. Salaries, Wages, and Allowances additional to Salaries (Edinburgh).	184,580 — —	185,748 3 10½	— —	1,168 3 10½
4. Surveyors (United Kingdom) - -	68,460 — —	68,733 2 10½	— —	273 2 10½
5. Travelling - - - - -	37,000 — —	39,818 9 9	— —	2,818 9 9
6. Police - - - - -	4,030 — —	3,911 7 2	118 12 10	— —
7. Uniform Clothing (United Kingdom)	224,480 — —	224,757 7 3	— —	277 7 3
8. Rent, Rates, &c. - - - - -	72,640 — —	65,212 11 8	7,427 8 4	— —
9. Water, Fire Insurance, &c. - -	5,880 — —	6,602 9 7	— —	722 9 7
10. Gas, Electric Light, Heating, &c. -	49,940 — —	28,320 16 11¼	21,619 3 —¾	— —
11. Law Charges (United Kingdom) - -	6,000 — —	4,859 15 3½	1,140 4 8½	— —
12. Marriage Gratuities (United Kingdom).	12,000 — —	15,216 4 2	— —	3,216 4 2
13. Medicines (United Kingdom) - -	900 — —	871 — 3½	28 19 8½	— —
14. Stores (United Kingdom) - - - -	90,000 — —	87,434 3 11	2,565 16 1	— —
15. Incidental Expenses - - - - -	6,000 — —	5,869 15 2½	130 4 9½	— —
16. Losses by Default, Accident, &c. (United Kingdom).	4,500 — —	6,979 12 11½	— —	2,479 12 11½
TOTAL of Sub-Head A. - - - - £.	2,977,570 — —	2,939,557 4 3¼	48,968 6 2¼	10,955 10 5½
Net Surplus		- - - -	£. 38,012 15 8¾	

REVENUE DEPARTMENTS—*continued.*

VOTE 3.

POST OFFICE.

Expenses of the POST OFFICE, including TELEGRAPHS, in the Year ended 31st March 1907, upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- 1.
2. Due partly to the reduction of the Telegraph Force, Vacancies, and retirement of officers at or near the maxima of their scales, and partly to an over estimate.
- 3.
- 4.
5. There was more travelling than was anticipated.
- 6.
- 7.
8. Owing to a dispute with the owner of adjoining property, building operations on the New Power Station at Blackfriars were much delayed, and the fittings could not be installed.
9. The consumption of water was under-estimated.
10. The delay in the building operations on the New Power Station at Blackfriars referred }
to under Sub-Head A. 8 necessarily prevented the installation of the plant. }
11. A fluctuating item.
12. Cannot be accurately estimated. An excess of 2,800*l.* was authorised by the Treasury.
- 13.
14. Due to (1) difficulty in obtaining adequate supply of string ; and (2) a slight over-estimate in cost of maintenance of official cycles.
- 15.
16. A fluctuating item. An excess of 2,350*l.* was authorised by the Treasury. The loss to the public is reduced by 42*l.* 18*s.* 2*d.* on account of Salaries, Wages, &c., which were due to certain officers, since dismissed, not having been paid.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD B.—				
CIRCULATION OFFICE (LONDON); &c.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances Additional to Salaries (London).	1,008,600 — —	1,004,331 12 8½	4,268 7 3½	— — —
2. Trip Allowances (United Kingdom) -	44,400 — —	45,242 15 4½	- - -	842 15 4½
3. Letter Boxes (United Kingdom) -	17,000 — —	18,137 15 11	- - -	1,137 15 11
TOTAL of Sub-Head B. - - - £.	1,070,000 — —	1,067,712 4 -	4,268 7 3½	1,980 11 3½
		Net Surplus - -	£. 2,287 16 -	
SUB-HEAD C.—				
PROVINCIAL ESTABLISHMENTS.				
1. Salaries, Wages, and Allowances (England and Wales).	5,452,800 — —	5,510,147 14 8	- - -	57,347 14 8
2. Salaries, Wages, and Allowances (Ireland).	550,300 — —	551,475 14 8	- - -	1,175 14 8
3. Salaries, Wages and Allowances (Scotland).	805,150 — —	839,568 1 4¼	- - -	34,418 1 4¼
4. Travelling	38,000 — —	38,870 8 11½	- - -	870 8 11½
5. Rent, &c.	150,750 — —	143,598 17 6¾	7,151 2 5¼	- - -
6. Water, &c	6,480 — —	7,023 11 11	- - -	543 11 11
7. Fuel and Light	60,540 — —	57,660 3 8½	2,879 16 3½	- - -
8. Incidental Expenses -	17,400 — —	16,474 7 6¾	925 12 5¼	- - -
Gross Total of Sub-head C.	7,081,420 — —	7,164,819 — 4¾	10,956 11 2	94,355 11 6¾
Deduct,— For Services performed for the Savings Bank Department, &c.	69,934 — —	65,335 13 4	4,598 6 8	- - -
Net Total of Subhead C. - - -	7,011,486 — —	7,099,483 7 -¾	6,358 4 6	94,355 11 6¾
Net Deficit - -			£. 87,997 7 -¾	

REVENUE DEPARTMENTS—*continued.*

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- 1.
- 2.
3. The excess is due to the provision during the year of a small reserve stock of each kind of box at suitable centres.

1. Mainly due to (1) earlier payment of Money Order and Postal Order Commission ; and (2) additions to Staff consequent on reduction in number of Learners at the larger offices.

2.

3. The provision for salaries was inadequate owing (1) to taking over the Staff on purchase of the Glasgow Corporation Telephone System ; and (2) to an under allowance for the cost of the Stanley Revision, &c.

4. Mainly due to more established force being employed on Season Work and Relief Duties following the reduction in number of Learners.

5. Certain new works could not be executed owing to delay in building operations.

6. The consumption of water was under-estimated.

7. Due mainly to reduction in cost of electric light.

8. Cannot be accurately estimated.

REVENUE DEPARTMENTS—continued.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
BRITISH POST OFFICE AGENTS ABROAD.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances -	8,706 - -	6,146 18 5	2,559 1 7	- .
2. Rent - - - - -	433 - -	582 4 .	- .	149 4 1
3. Incidental Expenses - - - -	121 - -	213 15 1	- .	92 15 1
TOTAL of Sub-Head D. - - £.	9,260 - -	6,942 17 7	2,559 1 7	241 19 2
		Net Surplus - -	£. 2,317 2 5	
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS. UNITED KINGDOM.				
1. Salaries, Wages, and Allowances -	439,307 - -	448,884 1 -	- -	9,577 1 -
2. Travelling - - - - -	800 - -	801 9 8	- -	1 9 8
3. Uniform Clothing - - - -	520 - -	470 - -	50 - -	- -
4. Rent, &c. - - - - -	490 - -	393 2 8½	96 17 3½	- .
5. Rates - - - - -	3,100 - -	3,066 13 4	33 6 8	- .
6. Water, &c. - - - - -	450 - -	417 11 2	32 8 10	- .
7. Fuel and Light - - - - -	4,000 - -	2,748 1 4	1,251 18 8	- .
8. Law Charges - - - - -	750 - -	334 11 9	415 8 3	- .
Carried forward - £	449,417 - -	457,115 10 11½	1,879 19 8½	9,578 10 8

REVENUE DEPARTMENTS—*continued.*- - - - - VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. The increase in commission paid on British Postal Order business in the Colonies was over-estimated.
2. Repairs to British Post Office at Beyrout, and increase in rent at Constantinople.
3. Travelling and allowance to officer sent to Smyrna to act as managing clerk pending new appointment.

1. The excess is due to exceptional increase in the number of transactions.

- 2.

- 3.

4. An over-estimate.

- 5.

- 6.

7. The money provided for a Mechanical Stoker could not be spent in the year; and there were economies.

8. A fluctuating item.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.* - - - - -

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - £	449,417 - -	457,115 10 11½	1,879 19 8½		9,578 10 8	
SUB-HEAD E.— <i>continued.</i>						
POST OFFICE SAVINGS BANKS— <i>continued.</i>						
UNITED KINGDOM.						
9. Stationery, Stores, &c. - - -	11,000 - -	10,245 - 6½	754 19 5½	-	-	-
10. Postage and Telegrams - - -	85,000 - -	82,401 17 8½	2,598 2 3½	-	-	-
11. Marriage Gratuities - . . - -	1,500 - -	2,080 16 7	-	-	580 16 7	-
12. Superannuations and other Non-effective Charges.	23,000 - -	21,821 8 6	1,178 11 6	-	-	-
13. Purchase of Land, &c. - - -	10 - -	-	10 - -	-	-	-
14. New Buildings and Works - -	10 - -	-	10 - -	-	-	-
15. Maintenance and Repair of Buildings, &c.	2,480 - -	1,906 19 4	573 - 8	-	-	-
16. Supply and Repair of Furniture -	850 - -	1,002 1 8	-	-	152 1 8	-
17. Incidental Expenses - . . - -	500 - -	438 13 6½	61 6 5½	-	-	-
18. Losses by Default, Accident, &c. -	600 - -	482 10 2	117 9 10	-	-	-
GROSS TOTAL of Sub-Head E. £.	574,367 - -	577,494 19 -	7,183 9 11		10,311 8 11	
Deduct,—						
19. Appropriations in Aid - . . -	574,352 - -	577,494 19 -	-	-	-	-
NET TOTAL of Sub-Head E. £.	15 - -	-				

Deficit on Gross Amount . . . £. 3,127 19 -

Surplus on Appropriations in Aid . . 3,142 19 -

Net Surplus- - £. 15 - -

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

9. The cost of printing small stores was over-estimated.
10. An over-estimate.
11. Cannot be accurately estimated. An excess of 600*l.* was authorised by the Treasury.
12. An over-estimate.
- 13.
- 14.
15. Due to the postponement of certain internal painting for which provision was made in the estimate.
16. Provision of additional furniture to meet an excess of staff.
17. A fluctuating item.
18. Cannot be accurately estimated.
- 19.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued* - - - -

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
UNITED KINGDOM.				
1. Salaries and Allowances - - -	2,550 - -	4,621 4 11½	- - -	2,071 4 11½
2. Stationery - - - -	200 - -	60 - -	140 - -	- - -
3. Stamps on Contracts - - -	25 - -	11 2 6	13 17 6	- - -
4 Incidental Expenses - . . .	5 - -	1 18 3	3 1 9	- - -
GROSS TOTAL of Sub-Head F. - £.	2,780 - -	4,694 5 8½	156 19 3	2,071 4 11½
Deduct,—				
5. Appropriations in Aid - - -	2,655 - -	4,549 18 2½	- - -	1,894 18 2½
NET TOTAL of Sub-Head F. - - £.	125 - -	144 7 6	156 19 3	176 6 9
			Net Deficit - - £. 19 7 6	
SUB-HEAD G.—				
CONVEYANCE OF MAILS.				
UNITED KINGDOM.				
1. By Railway - - - -	1,189,430 - -	1,172,419 2 1	17,010 17 11	- - -
2. By Road - - - -	580,100 - -	539,267 - 3½	40,832 19 8½	- - -
3. By Private Ships - - - -	9,500 - -	8,681 16 1½	818 3 10½	- - -
4. Tolls and Ferriage - - - -	3,150 - -	2,958 17 7½	191 2 4½	- - -
5. Mail Bags, Baskets, &c. - - -	94,500 - -	89,554 8 4	4,945 11 8	- - -
6. Rent, Rates, &c. - - - -	600 - -	765 7 8	- - -	165 7 8
7. Incidental Expenses - - - -	55,000 - -	54,949 11 2	50 8 10	- - -
Carried forward - - - £.	1,932,280 - -	1,868,596 3 3½	63,849 4 4½	165 7 8

REVENUE DEPARTMENTS—*continued.*- - - - - VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. } A revised scale of allowances in respect of Immediate Annuities authorised by Treasury
2. } Letter 13986/06 of 4th August, 1906, took effect as from 1st April 1906.

3.

4

5.

1. The saving was mainly due to the contracts with the Great Northern of Ireland and the Glasgow and South Western Railway Companies being under revision, and payments were consequently made on account and also at reduced rates, subject to revision.
2. The cost of additional services was less than was anticipated.

3. Changes in the itinerary resulted in a reduction in the anticipated payments to the Royal Mail Steam Packet Company for the conveyance of mails to the West Indies.

4.

5. Reduction in price of Mail Bags and in repair of Parcel Baskets.

6. Due to the erection and fitting up Mail Rooms at St. Enoch and Queen Street Stations, Glasgow.

7.

REVENUE DEPARTMENTS—continued.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	£ 1,932,280 - -	1,868,596 3 3½	63,849 4 4½	165 7 8
SUB-HEAD G.—continued.				
CONVEYANCE OF MAILS—continued.				
ABROAD. (a)				
8. Across the Isthmus of Panama -	3,500 - -	2,197 11 8	1,302 8 4	- -
9. Incidental Expenses -	600 - -	634 17 2	- -	34 17 2
TOTAL of Sub-Head G. -	£. 1,936,380 - -	1,871,428 12 1½	65,151 12 8½	200 4 10
		Net Surplus -	£. 64,951 7 10½	
SUB-HEAD H.—				
Purchase of Sites, &c. -	110,000 - -	(b) 51,423 5 10	58,576 14 2	- -
SUB-HEAD I.—				
Superannuations and other Non-Effective Charges.	515,500 - -	520,307 7 1	- -	4,807 7 1
SUB-HEAD K.—				
Manufacture of Postage Stamps, &c. -	166,450 - -	(c) 158,388 16 4	8,061 3 8	- -
SUB-HEAD L.—				
Share of Expenses common to Postal and Telegraph Services transferred to Telegraph Services (Sub-Head X.).	2,494,420 - -	2,493,531 4 5	888 15 7	- -
SUB-HEAD M.—				
Appropriations-in-Aid (Postal Services)	Estimated. 209,630 - -	Realised. 209,414 15 3½	215 4 8½	- -
SUB-HEAD N.—				
PACKET SERVICES.				
1. United Kingdom -	173,590 - -	172,769 5 -	820 15 -	- -
2. Europe -	28,785 - -	28,679 18 8	105 1 4	- -
3. America -	233,400 - -	198,488 - 6	34,911 19 6	- -
4. Africa -	32,820 - -	32,991 17 8	- -	171 17 8
5. Asia and Australia -	345,000 - -	342,162 8 8	2,837 11 4	- -
6. Canada and China -	17,000 - -	60,000 - -	- -	43,000 - -
TOTAL of Sub-Head N. -	£. 830,595 - -	835,091 10 6	38,675 7 2	43,171 17 8
		Net Deficit -	£. 4,496 10 6	
SUB-HEAD O.—				
Appropriations-in-Aid (Packet Services)	Estimated. 99,501 - -	Realised. 110,751 - -	- -	11,250 - -

(a) The Postage collected on behalf of Foreign Countries and Colonies is shown in the Revenue Account of the Post Office, which annually appears in the Finance Accounts presented to Parliament.
(b) The sum of 1,656*l.*, being the proceeds of the sale of old materials on sites purchased out of the Post Office Vote, was received and brought to account by the Office of Works.
(c) The cost of all materials of post-cards, wrappers, &c., issued to Postmasters for sale in the year, was 49,695*l.* 16*s.* 8*d.*

REVENUE DEPARTMENTS—*continued.*- - - - VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

8. Correspondence was diverted to other routes.

9. A fluctuating item.

Several important purchases had to be deferred owing to protracted legal negotiations, and some other cases necessitated application being made for special powers under a Post Office Sites Act.

Mainly due to a reduction in the demand for official post cards.

For details see page 610.

- 1.
- 2.
3. The provision for additional services was not required.
- 4.
5. The amount provided for additional services was not all required.
6. It was eventually decided to continue the service.

For details see page 611.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD P.—				
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries.	560,080 — —	513,824 2 1 $\frac{1}{4}$	46,255 17 10 $\frac{1}{4}$	— —
2. Travelling — — — — —	62,000 — —	51,108 6 5 $\frac{1}{4}$	10,891 13 6 $\frac{1}{2}$	— —
3. Materials — — — — —	265,000 — —	(d) 278,317 18 7 $\frac{1}{4}$	— —	13,317 18 7 $\frac{1}{4}$
4. Rent — — — — —	10,750 — —	10,901 3 7	— —	151 3 7
5. Rates on Wires, &c. — — —	5,000 — —	5,362 3 7 $\frac{1}{4}$	— —	362 3 7 $\frac{1}{4}$
6. Gas, Water, Fuel, &c. — — —	3,500 — —	3,333 14 10	166 5 2	— —
7. Maintenance by Railway Companies, &c.	97,000 — —	95,658 17 5	1,341 2 7	— —
8. Works carried out by Railway Companies and others, chargeable to Maintenance, &c.	22,000 — —	13,881 6 8 $\frac{1}{2}$	8,118 13 3 $\frac{1}{2}$	— —
9. Wayleaves — — — — —	41,400 — —	41,171 13 1	228 6 11	— —
10. Incidental Expenses — — —	1,650 — —	1,860 3 — $\frac{1}{4}$	— —	210 3 — $\frac{1}{4}$
11. Cable Ships, Maintenance, &c. —	3,300 — —	3,917 1 5 $\frac{1}{4}$	— —	617 1 5 $\frac{1}{4}$
12. Royalties — — — — —	900 — —	406 18 10	493 1 2	— —
TOTAL of Sub-Head P. — — £.	1,072,580 — —	1,019,743 9 8 $\frac{3}{4}$	67,495 — 6 $\frac{1}{4}$	14,658 10 3
			Net Surplus — — — £. 52,836 10 3 $\frac{1}{4}$	
SUB-HEAD R.—				
TELEGRAPH WORKS.*				
1. Extensions — — — — —	20,000 — —	15,134 17 7 $\frac{3}{4}$	4,865 2 4 $\frac{1}{4}$	— —
2. Re-arrangements — — — — —	175,000 — —	218,784 18 6	— —	43,784 18 6
3. Private Telegraphs — — — — —	70,000 — —	54,754 — 6 $\frac{1}{4}$	15,245 19 5 $\frac{3}{4}$	— —
4. Government Departmental Telegraphs.	20,000 — —	(e) 17,081 2 4	2,918 17 8	— —
5. Coast Communications — — —	750 — —	620 12 10 $\frac{3}{4}$	129 7 1 $\frac{1}{4}$	— —
6. Annuity for Advances under the Telegraph Acts, 1892 to 1904.	469,888 — —	469,887 15 —	— 5 —	— —
TOTAL of Sub-Head R. — — £.	755,638 — —	(f) 776,263 6 10 $\frac{3}{4}$	23,159 11 7 $\frac{1}{4}$	43,784 18 6
			Net Deficit — — £. 20,625 6 10 $\frac{3}{4}$	

*

Repayment Services charged to a Suspense Account.	Expenditure.	Balance remaining to be recovered.
	£. s. d.	£. s. d.
Works executed for Railway Companies and others - - -	15,521 3 10 $\frac{1}{4}$	20,495 2 3 $\frac{1}{4}$
Works executed for the War Office - - -	5,277 7 6 $\frac{1}{4}$	- - -
Works executed for the Board of Trade - - -	1,807 4 3 $\frac{1}{4}$	1,807 4 3 $\frac{1}{4}$

(For notes (d) (e) and (f) see opposite.)

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. (1) Certain renewal works were deferred in order to give precedence to new underground routes. (2) In consequence of a decrease in the quantity of work placed with the Factories a reduction was made in the number of employes engaged. (3) The new Birmingham Stores Dépôt was not sufficiently advanced to enable the transfer of Stores provided for in the estimate to be carried out.
2. An over-estimate.
3. The quantity of Stores condemned was larger than was anticipated.
- 4.
5. Due to an increase in the rateable value of premises at Moorgate Street Buildings; and to higher rates being levied on some Provincial Wires.
- 6.
7. The mileage of wire maintained by Railway Companies is being reduced.
8. Certain anticipated diversions by Railway Companies were not carried out.
- 9.
10. The loss to the Public is reduced by 7s. 6d. on account of wages due to a labourer having been withheld, he having made fraudulent use of railway ticket vouchers.
11. A slight under-estimate.
12. An over-estimate.

1. An over-estimate.
2. The Postmaster General decided, with the approval of the Treasury, to expedite the work of extending the main underground Telegraph System in the North and the West of England; the excess expenditure being met out of savings under other Sub-Heads.
3. An over-estimate. The only long private wires provided in the year were those contained in the Western Underground line.
4. Some works authorised could not be completed during the year.
- 5.
- 6.

(d) Against the total charge shown under this Sub-Head there is a set-off of 55,272l. 3s. 7½d. under Sub-Head Y. in respect of Sale of Old Stores.

	£.	s.	d.
(e) 1. War Office Establishment	5,409	4	—
2. Admiralty	7,688	13	—
3. Civil Departments	3,983	5	4
	£.	17,081	2 4

(f) Including Value of Materials, R.1.—9,614l. 10s. 9½d.; R.2.—196,088l. 12s. 7½d.; R.3.—42,970l. 5s. 3½d.; R.4.—11,175l. 7s. 1d.; R.5.—234l. 2s. 7½d. Total—260,082l. 18s. 4½d.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD S.—				
CENTRAL TELEGRAPH OFFICE, LONDON.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances ad- ditional to Salaries.	492,300 - -	483,787 11 10½	8,512 8 1½	- -
2. Travelling - - - - -	50 - -	41 11 8	8 8 4	- -
3. Rent, &c. - - - - -	2,800 - -	2,883 7 6	- -	83 7 6
4. Gas, Electric Light, &c. - - -	2,030 - -	2,398 17 1¾	- -	368 17 1¾
5. Water, &c. - - - - -	5,000 - -	5,306 5 6	- -	306 5 6
6. Rates - - - - -	1,000 - -	1,051 16 11	- -	51 16 11
7. Incidental Expenses - - - -	3,500 - -	3,359 15 -	140 5 -	- -
TOTAL of Sub-Head S. - - £.	506,680 - -	498,829 5 7¼	8,661 1 5½	810 7 -¾
Net Surplus - - -			£. 7,850 14 4¾	
SUB-HEAD T.—				
LONDON TELEPHONE SERVICE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances ad- ditional to Salaries.	64,600 - -	63,517 6 1¼	1,082 13 10¾	- -
2. Travelling - - - - -	200 - -	405 19 10	- -	205 19 10
3. Rent, Gas, Water, &c. - - -	3,050 - -	1,829 16 9	1,220 3 3	- -
4. Incidental Expenses - - - -	100 - -	271 19 1	- -	171 19 1
TOTAL of Sub-Head T. - - £.	67,950 - -	66,025 1 9¼	2,302 17 1¾	377 18 11
Net Surplus - - -			£. 1,924 18 2¾	
SUB-HEAD U.—				
Railway Companies and others for trans- action of Public Telegraph Business.	58,000 - -	57,514 13 6	485 6 6	- -
SUB-HEAD V.—				
Manufacture of Stamps, &c. - - -	2,500 - -	(g) 2,442 13 5	57 6 7	- -
SUB-HEAD W.—				
Purchase, &c., of Telegraph Engineering Stores.	33,000 - -	Cr. (h) 9,619 16 10	42,619 16 10	- -
SUB-HEAD X.—				
Share of Expenses common to the Postal and Telegraph Services, transferred from Postal Services (Sub-Head L.)	2,494,420 - -	2,493,531 4 5	888 15 7	- -
SUB-HEAD Y.—				
Appropriations-in-Aid (Telegraph Ser- vices)	Estimated. 67,857 - -	Realised. 89,136 15 1½	- -	21,279 15 1½
(g) The value of materials of Telegraph Books issued to Postmasters for sale in the year was 1,579 <i>l.</i> 11 <i>s.</i> 8 <i>d.</i>				
(h) Value of Stores in hand 31st March, 1906- - £. s. d.				
	1,020,338 6 10¾	Including Stores, value 273,256 <i>l.</i> 15 <i>s.</i> 5 <i>d.</i> , charged to the Suspense Head of the Telephone Capital Account.		
Less reduction on re-valuation - - -	20,280 5 3¾			
Value on 1st April, 1906- - -	1,000,058 1 7			
Value of Stores in hand 31st March, 1907, viz.:—				
	£. s. d.			
Serviceable Stores - 1,028,968 4 4				
Stores set aside for sale 10,646 13 2				
	1,039,614 17 6	Including Stores, value 294,570 <i>l.</i> 1 <i>s.</i> 3½ <i>d.</i> , charged to the Suspense Head of the Telephone Capital Account.		
Increase in year 1906-7 - - -	£. 39,556 15 11			

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Due to vacancies on the staff.
 - 2.
 - 3.
 4. An under-estimate.
 5. It has been found necessary to wash out the boilers during the current year more frequently than was the practice when well water was available.
 - 6.
 - 7.
-
1. The increased provision for operating was not all required.
 2. The provision of new exchanges and call offices involved a greater increase in travelling than was anticipated. An excess of 200*l.* was authorised by the Treasury.
 3. (1) The conversion of the hot water system to a vacuum system at the Central Telephone Exchange was not carried out. (2) Saving on new exchanges which could not be opened during the year.
 4. Due to an additional grant for plant in the Refreshment Club at the Central Exchange.

The value of stores required for use in connection with maintenance and works was more than was anticipated.

For details see page 612.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

M. APPROPRIATIONS IN AID.—Year ended 31st March 1907.

NATURE OF RECEIPT.		Amount Estimated.		Amount Received.		Explanation of the Causes of Variation between Estimates and Receipts.
		£.	s. d.	£.	s. d.	
POSTAL SERVICES :—						
Void Money Orders	- - - - -	4,400	- -	4,819	5 1	The value of Void Orders renewed was less than was anticipated. The sum accounted for under this Sub-Head includes gain by conversion.
Void Postal Orders	- - - - -	17,500	- -	18,342	15 4	
Poundage on Postage Stamps purchased from the Public, &c.	- - - - -	1,500	- -	1,325	5 7	Cannot be accurately estimated.
Postage of Savings Bank Department	- - - - -	78,000	- -	75,451	16 8½	An over-estimate.
Contribution by the White Star Line towards cost of accelerating the Mail Service from Dublin to Queenstown on Thursdays	- - - - -	1,000	- -	1,000	- -	
Contribution by the Cunard Line towards cost of earlier transmission of Outward American Mails on Saturdays	- - - - -	500	- -	500	- -	
Government Departments, for Postage Stamps, &c.	- - - - -	83,757	- -	81,236	18 6½	The value of the stamps required by the Inland Revenue Department was over-estimated.
COMMON SERVICES :—						
Rent of Post Office Premises sub-let	- - - - -	12,030	- -	12,246	2 10½	
Miscellaneous Receipts	- - - - -	18,000	- -	22,706	8 1	Mainly due to an increase in the sale of articles of Uniform Clothing, and to higher prices obtained for condemned canvas and string.
<i>Deduct</i> —Share of receipts common to Postal and Telegraph Services transferred to Telegraph Services (Sub-Head Y) (23½ per cent. of Common Services)		216,687	- -	217,628	12 2½	
		7,057	- -	8,213	16 11	
TOTAL		209,630	- -	209,414	15 3½	

REVENUE DEPARTMENTS—continued.

VOTE 3.—POST OFFICE—continued.

O.—APPROPRIATIONS IN AID.—Year ended 31st March 1907.

NATURE OF RECEIPT.	Amount Estimated.		Amount Received.		Explanation of the Causes of Variation between Estimates and Receipts.
	£	s. d.	£	s. d.	
Contribution to cost of earlier transmission of Outward Mails on Saturdays by the Cunard Line	1,553	- -	1,553	- -	
Contribution to cost of Falkland Islands Mail Service by the Colony	2,500	- -	2,500	- -	
Contribution to cost of West African Mail Service by Gambia, Gold Coast, Lagos, Sierra Leone and Northern and Southern Nigeria	4,600	- -	4,600	- -	
Contribution by the Admiralty to cost of outward call at Ascension	780	- -	780	- -	
Contributions to cost of East Indies and China Mail Services by India, Ceylon, Straits Settlements, and Hong Kong	86,318	- -	86,318	- -	
Contribution to cost of Canada and China Service by the Dominion of Canada	3,750	- -	15,000	- -	The service was continued without a break, vide Sub-Head N 6.
TOTAL £.	99,501	- -	110,751	- -	

REVENUE DEPARTMENTS—continued.

VOTE 3.—POST OFFICE—continued.

Y.—APPROPRIATIONS IN AID.—Year ended 31st March 1907.

NATURE OF RECEIPT.	Amount Estimated.		Amount Received.		Explanation of the Causes of Variation between Estimates and Receipts.
	£.	s. d.	£.	s. d.	
Payments by Continental Administrations in respect of the cost of laying and maintaining International Submarine Cables.	2,900	- -	4,671	15 - ¹ / ₄	Cables proper to be maintained by the French and German Administrations were, at their request, repaired by Great Britain.
Sale of Old Stores - - - - -	40,900	- -	55,272	3 7 ³ / ₄	Due to very considerable rise in the metal market; and the sale of a greater quantity of stores than was anticipated.
Works and Alterations executed for Railway Companies and others	10,000	- -	13,978	19 6 ¹ / ₂	A fluctuating item.
Telegrams of Savings Bank Department - -	7,000	- -	7,000	- -	
Share of Receipts common to the Postal and Telegraph Services transferred from Postal Services (Sub-Head M.)	7,057	- -	8,213	16 11	See explanation under Sub-Head M.—Common Services.
Total - £.	67,857	- -	89,136	15 1 ¹ / ₂	

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

SUMMARY.

Sub-Head	SERVICE.	GRANT—	EXPENDITURE.	Expenditure, compared with Grant.					
				Less than Granted.			More than Granted.		
	POSTAL SERVICES.								
		£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.	Chief Offices - - -	2,977,570 - -	2,939,557 4 3 $\frac{1}{4}$	38,012 15 8 $\frac{3}{4}$			- - -		
B.	Circulation Office (London), &c. -	1,070,000 - -	1,067,712 4 -	2,287 16 -			- - -		
C.	Provincial Establishments - -	7,011,486 - -	7,099,483 7 - $\frac{3}{4}$	- - -			87,997 7 - $\frac{3}{4}$		
D.	British Post Office Agents Abroad	9,260 - -	6,942 17 7	2,317 2 5			- - -		
E.	Post Office Savings Banks - -	(Net) 15 - -	- - -	15 - -			- - -		
F.	Government Annuities and Life Insurances - - -	(Net) 125 - -	144 7 6	- - -			19 7 6		
G.	Conveyance of Mails - - -	1,936,380 - -	1,871,428 12 1 $\frac{1}{2}$	64,951 7 10 $\frac{1}{2}$			- - -		
H.	Purchase of Sites, &c. -	110,000 - -	51,423 5 10	58,576 14 2			- - -		
I.	Superannuations and other Non-Effective Charges - - -	515,500 - -	520,307 7 1	- - -			4,807 7 1		
K.	Manufacture of Stamps, &c. -	166,450 - -	158,388 16 4	8,061 3 8			- - -		
	GROSS TOTAL £.	13,796,786 - -	13,715,388 1 9 $\frac{1}{2}$	174,221 19 10 $\frac{1}{4}$			92,824 1 7 $\frac{3}{4}$		
L.	<i>Deduct—</i> Share of Expenses common to Postal and Telegraph Services transferred to Telegraph Services (Sub-Head X.) - - -	2,494,420 - -	2,493,531 4 5	888 15 7			- - -		
		11,302,366 - -	11,221,856 17 4 $\frac{1}{2}$	173,333 4 3 $\frac{1}{4}$			92,824 1 7 $\frac{3}{4}$		
		Estimated.	Realised.						
M.	<i>Deduct—</i> Appropriations in Aid - - -	209,630 - -	209,414 15 3 $\frac{1}{2}$	215 4 8 $\frac{1}{2}$			- - -		
	NET TOTAL of Postal Services £.	11,092,736 - -	11,012,442 2 1	- - -			- - -		
	PACKET SERVICES.								
N.	Post Office Packet Services (Gross Total) - - -	830,595 - -	835,091 10 6	- - -			4,496 10 6		
		Estimated.	Realised.						
O.	<i>Deduct—</i> Appropriations-in-Aid -	99,501 - -	110,751 - -	- - -			11,250 - -		
	NET TOTAL of Packet Services £.	731,094 - -	724,340 10 6	- - -			- - -		

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*SUMMARY—*continued.*

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
	TELEGRAPH SERVICES (Including Telephone Services).	£. s. d.	£. s. d.	£. s. d.	£. s. d.
P.	Maintenance of the Postal Telegraph System.	1,072,580 - -	1,019,743 9 8 $\frac{3}{4}$	52,836 10 3 $\frac{1}{4}$	—
R.	Telegraph Works - - -	755,638 - -	776,263 6 10 $\frac{3}{4}$	—	20,625 6 10 $\frac{3}{4}$
S.	Central Telegraph Office, London	506,680 - -	498,829 5 7 $\frac{1}{4}$	7,850 14 4 $\frac{3}{4}$	—
T.	London Telephone Service -	67,950 - -	66,025 1 9 $\frac{1}{4}$	1,924 18 2 $\frac{3}{4}$	—
U.	Railway Companies and others, for transaction of Public Telegraph Business.	58,000 - -	57,514 13 6	485 6 6	—
V.	Manufacture of Stamps, &c. -	2,500 - -	2,442 13 5	57 6 7	—
W.	Purchase, etc., of Telegraph Engineering Stores.	33,000 - -	Cr. 9,619 16 10	42,619 16 10	—
X.	Share of Expenses common to the Postal and Telegraph Services, transferred from Postal Services (Sub-Head L).	2,494,420 - -	2,493,531 4 5	888 15 7	—
	GROSS TOTAL of } Telegraph Services } - £.	4,990,768 - -	4,904,729 18 6	106,663 8 4 $\frac{3}{4}$	20,625 6 10 $\frac{3}{4}$
	Deduct,—	Estimated.	Realised.		
Y.	Appropriations in Aid - -	67,857 - -	89,136 15 1 $\frac{1}{2}$	—	21,279 15 1 $\frac{1}{2}$
	NET TOTAL of } Telegraph Services } - £.	4,922,911 - -	4,815,593 3 4 $\frac{1}{2}$	—	—
	GRAND TOTAL of Postal, Packet, and Telegraph Services (Gross) - - - } - £.	17,123,729 - -	16,961,678 6 4 $\frac{1}{2}$	279,996 12 8	117,945 19 - $\frac{1}{2}$
	Deduct,—	Estimated.	Realised.	£. 162,050 13 7 $\frac{1}{2}$	Surplus of Gross Estimate over Expenditure.
	GRAND TOTAL of Appropriations in Aid - - - } - £.	376,988 - -	409,302 10 5	£. 32,314 10 5	Surplus of Appropriations in Aid Realised.
	GRAND TOTAL (Net) - £.	16,746,741 - -	16,552,375 15 11 $\frac{1}{2}$	£. 194,365 4 - $\frac{1}{2}$	Total Surplus to be Surrendered.

The Surpluses of 103,953*l.* 2*s.* 6*d.*, shown in the Account of Vote III., Post Office, 94,680*l.* 15*s.* 9*d.*, shown in the Account of Vote IV., Post Office Packet Service, and 75,821*l.* 12*s.* 9*d.*, shown in the Account of Vote V., Post Office Telegraphs, for the year ended 31st March, 1906, have been surrendered.

Lachlan Maclean,
Principal Bookkeeper.
General Post Office,
30 November 1907.

Charles A. King,
Comptroller and Accountant General,
Accounting Officer.

I certify that this Account has been examined by officers under my directions, in accordance with the 29th Section of the Act 29 & 30 Vict. Cap. 39, including a test audit as directed by Treasury Minute of the 27th March 1899, and that, subject to the observations in the annexed Report, the Account is correct.

Examined,
W. M. Martin.

John A. Kempe,
Comptroller and Auditor General.

REVENUE DEPARTMENTS—*continued.*

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Following the recommendations of the Public Accounts Committee of the Session of Amalgamation of 1905 (2nd Report, p. xiv.), the Votes for the Post Office, Packet Services and Telegraphs have been amalgamated. The present Account for 1906-7 is the first one rendered in respect of the combined services. Votes.

2. As shown in the Account, expenditure in excess of the Estimate has taken place under numerous Sub-Heads, for which the covering authority of the Treasury has been obtained. The excess under Sub-Head R² is specially dealt with in paragraph 6 of this Report. Excesses.

3. Included under Sub-Head A 16, Losses by Default, is a charge of 1,781*l.* 11*s.* 2*d.* in respect of frauds committed by a late Second Division Clerk in the Money Order Department of the Post Office by the abstraction of Money Orders which had been presented by Bankers for payment through the Bank of England, and had not been receipted. The Money Orders had not been perforated as "paid" at the time when the theft took place, so the Clerk was able to cash the abstracted Orders through his own Bank, by which they were presented in the ordinary course and paid a second time. The total amount fraudulently obtained was 2,176*l.* 5*s.* 6*d.*, against which has been set off a sum of 19*l.* 14*s.* 4*d.*, and also the estimated value, 375*l.*, of certain land handed over to the Postmaster-General. The latter sum remains charged to a suspense account pending the sale of the land, which is expected shortly to take place. Theft of Money Orders.

4. In paragraph 4 of my Report of last year upon this Vote, I stated that an exchange of property between the Post Office and the Great Western Railway Company had been delayed owing to the inability of the Department to vacate its premises. The exchange has now been completed and the stipulated sum of 11,662*l.* was paid over by the Company to the Post Office on 31st December 1907. Exchange of Properties with the Great Western Railway Company.

5. In further explanation of the excess on Sub-Head N 6, Packet Services, Canada and China, it may be stated that the Estimate provided for a payment to the Canadian Pacific Railway Company for the conveyance of Mails between this country and Japan and China, via Vancouver, from 1st January to 6th April 1906, when the then existing Contract terminated. The service was, however, continued provisionally, and on 2nd February 1907, a new Contract was signed for a further period of two years to 6th April 1908, and was approved by special resolution of the House of Commons on 27th March 1907. Canadian Pacific Mail Contract.

The Admiralty subvention of 7,312*l.* 10*s.* -*d.* per annum ceased with the old Contract, but the contribution from the Canadian Government was renewed at 15,000*l.* per annum as before. The consequent surplus of 11,250*l.* realised under Sub-Head O, Appropriations in Aid, is in diminution of the excess under Sub-Head N 6.

6. Excess expenditure has been incurred under Sub-Head R², Re-arrangements, to the amount of 43,784*l.* 18*s.* 6*d.* Excess under R².

The charge for stores under this Sub-Head is effected by transfer from Sub-Head W, a Suspense Head which bears the cost, including freight and handling, of stores when purchased, and obtains credit from Sub-Heads P and R, at rate-book prices, for stores when issued to the various works.

As explained in the Account, the Treasury sanctioned expenditure out of Sub-Head R on certain Engineering Works not contemplated in the Estimate for 1906-7. In so doing, a condition was imposed that such expenditure should, as explained above, have been previously charged to Sub-Head W, and repaid in its entirety to that Sub-Head of Sub-Head R before the 31st March, 1907, thus ensuring that the additional expenditure under Sub-Head R should be in respect of cash payments within the financial year. It appears, however, that sums amounting to over 22,000*l.* have been charged to Sub- Transfers between Sub-Head W and Sub-Head R 1906-7 in respect of Expenditure in 1907-8.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

Head R, and credited to Sub-Head W, in respect of stores which were not paid for, and in some cases were not inspected after transit and so not regularly taken over from the Contractors, until the following year.

- (B.) In reply to an enquiry, I have been furnished with a copy of a Treasury Letter, dated 4th January 1908, in which Their Lordships' covering authority for the procedure adopted is given on the understanding that the stores were not ultimately required for use in 1906-7. Sub-Head W has, however, thus been credited with an amount which had not previously been charged against it in the Account, while Sub-Head R has borne expenditure, some of which was not properly chargeable until 1907-8.

Additional
Expense
incurred to
expedite
delivery of
Cable.

It was observed that in purchasing cable for the additional works above referred to extra expense was incurred in order to secure delivery before 31st March. In one case, the tender was revised and an increased price paid to meet the cost of night work; in another, the Contract was given to a Firm whose quotations were higher than those of its competitors although, as appeared from papers furnished at my request, the cable might at the date of placing the order have been secured within the required time by a combination of two Firms who had tendered at lower rates.

In explanation of the circumstances which rendered it imperative to incur this extra expenditure, amounting to 680*l.*, I have been informed in regard to the first mentioned Contract that, in view of public pressure for the completion of the underground line, the Postmaster-General decided to expedite the undertaking, and that this was only possible by arranging with the Contractors for continuous work on the cable. As regards the second, which was entered into on 11th January, it was stated that the measurements of the lengths required could not be given until 8th February, after which date the two Firms in question could not have completed the order in time. I was also informed, as a further reason for early delivery, that the supply of cable was not keeping pace with the work of the gangs, and that it was considered better to hasten the delivery of cable than to disband the gangs or keep them not fully employed.

Credit under
Sub-Head
W.

7. Under Sub-Head W, Purchase etc. of Telegraph Engineering Stores, there appears a credit entry of 9,619*l.* 16*s.* 10*d.*, resulting in a surplus of 42,619*l.* 16*s.* 10*d.*

- (C.) In further explanation of this credit entry, I have caused a statement to be prepared comparing the details of the Sub-Head as given on p. 127 of the Estimate, with the actual debits and credits under the respective headings. One of the factors which has caused the discrepancy between estimate and expenditure, and converted the Sub-Head from a debit to a credit entry, is the transaction referred to in the preceding paragraph.

Unrecovered
Expenditure
on Repay-
ment
Services.

8. Appended to Sub-Head R, Post Office Telegraph Works, is a Schedule of "Repayment Services charged to a Suspense Account," which includes an amount of 20,495*l.* 2*s.* 3*d.* recoverable in respect of "Works executed for Railway Companies, and others." In order to explain how the total entry in the Ledger Balance Sheet had been arrived at, and at the same time to enable me to supervise the recovery of the sums outstanding, it seemed necessary that the statement in the Appropriation Account should be supported by a list showing the expenditure upon each work and, in the case of those that had reached completion, the date upon which application for repayment had been made.

I requested, accordingly, that such a statement might be furnished, and that an explanation might be given of the delay in the recovery of outstanding claims, if any, in respect of work performed prior to the year of the present Account. In reply, I have been informed that an attempt is being made to analyse the Balance shown in the Appropriation Account, and that I am to be made acquainted with the result.

9. The Amount to be Surrendered is, as shown by the Account, 194,365*l.* 4*s.* - $\frac{1}{2}$ *d.*

	£.	s.	d.
Grant (<i>Gross</i>) - - - - -	17,123,729	-	-
Expenditure (<i>Gross</i>) - - - - -	16,961,678	6	4 $\frac{1}{2}$
Net Surplus - - -	£. 162,050	13	7 $\frac{1}{2}$
<i>Add</i> ,--			
Appropriations in Aid realised in excess of the Estimate	32,314	10	5
Total Amount to be Surrendered - - -	£. 194,365	4	- $\frac{1}{2}$

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

10. Appended to this Report is an Account of the Receipts and Payments by the Postmaster-General in connection with the development of the Telephonic System, under the provisions of the Telegraph (Money) Acts, 1892 to 1904. Telephone Capital Account.

This is the 15th Account of Expenditure under the above Acts, which authorised the issue, out of the Consolidated Fund, of sums amounting to 7,300,000*l.* for this service. (A.)

Issues were made from the Consolidated Fund in 1906-7 to the amount of 1,380,000*l.* raising the total issues to 7,130,000*l.*, and leaving an unissued balance of 170,000*l.*

Net expenditure was incurred in 1906-7 to the amount of 1,285,622*l.* 1*s.* 3½*d.*, making, with that previously recorded, a total of 7,042,441*l.* 16*s.* -*d.* and leaving on the 31st March 1907 a balance of 257,558*l.* 4*s.* -*d.* available for further expenditure, out of the total of 7,300,000*l.* authorised by the Acts.

An Annuity of 99,922*l.* 12*s.* -*d.* has been created to repay the money borrowed in the calendar year 1906, raising the total of the Annuities created under the Acts to 569,810*l.* 7*s.* -*d.*, provision for which in 1907-8 has been made under Sub-Head R of the Post Office Vote.

The Annuities created up to 1902 run for periods varying from twelve to twenty years from the date of borrowing. Those created since 1902 run for a period of fifteen years.

The amount recorded under the Suspense Head as Expenditure on Stores not yet allocated has been increased during the year from 199,207*l.* 14*s.* 3*d.* to 204,745*l.* 3*s.* 5½*d.* The increase of 5,537*l.* 9*s.* 2½*d.* is accounted for in the following manner:—

	£.	s.	d.
Cash payments for stores purchased - - - - -	610,998	11	½
Proportion of Wages etc. at Post Office Factories - - - - -	8,209	-	½
Value of Stores recovered from works during construction (including Transfers) - - - - -	211,115	-	3
Cost of freight and handling of stores issued to Works - - - - -	47,621	18	11
	877,944	10	3
<i>Less</i> ,—			
Value at Rate Book prices of Stores issued to Works (including Transfers) - - - - -	872,407	1	½
	£. 5,537	9	2½

11. Included in the Capital Expenditure for the year are the payments for the purchase of the Telephonic Systems of the Corporations of Glasgow and Brighton.

Under Agreement dated 6th September 1906, the Postmaster-General purchased the Glasgow System as from the 1st June 1906, for a sum of 305,000*l.*, with interest to date Glasgow Purchase of Telephone. It appears that, in the first instance, the Corporation claimed 322,000*l.*, and upon refusal the property was re-valued on both sides. The valuation on behalf of the Corporation was returned at 311,083*l.*, while that of the Engineer-in-Chief to the Post Office was 266,087*l.* only. As the amount paid, 305,000*l.*, was so largely in excess of the value of the undertaking as estimated by the Department, I asked for an explanation of the circumstances in which this sum was agreed upon without recourse to arbitration, a method of procedure for which provision had been made on the termination in December 1913 of the Postmaster-General's licence to the Corporation.

The Postmaster-General, in reply, stated that, as the purchase of the System was by mutual agreement and not under the terms of the licence, it was not possible to require the Corporation to refer the question to an Arbitrator. Copies of my letter and of the Post Office reply are appended. (D.), (D.).

The amount of Revenue due from the Corporation, outstanding on 31st March 1907, was 7,854*l.* -*s.* 1*d.*, of which 5,185*l.* 6*s.* 3*d.* was paid over on 23rd November last, leaving the balance still in dispute.

The purchase of the Brighton System was effected on 22nd October 1906, from which date the business was taken over by the Postmaster-General, at a net cost of 48,060*l.*, an amount which was practically that of the Engineer-in-Chief's final valuation of the plant etc. in use on 31st March 1906. Purchase of Brighton Telephone.

In reply to an enquiry I am informed that a balance of 735*l.* outstanding against the Brighton Corporation on 31st March 1907, in settlement of minor claims for Revenue collected, was finally adjusted in May last.

REVENUE DEPARTMENTS—*continued.*VOTE 3.—POST OFFICE—*continued.*

STORE AND EXPENSE ACCOUNTS.

12. A test examination has been applied by my officers to the Postal Store Accounts in London, Edinburgh and Dublin, and to the Telegraph Store and Expense Accounts of the Controller of Stores in London, and of the Superintending Engineers in the three Metropolitan Districts, in the Southern District, and at Cardiff, Dublin and Liverpool.

13. In the course of examination it was brought to my notice that the cost of certain works included in a large scheme of joint Telephone and Telegraph development had not been classified to the Telephone Capital and to the Telegraph Vote Accounts in the proportions apparently proper to each. Provision for expenditure on Telegraph Works being made out of Annual Votes of Parliament and for that on Telephone New Works out of loan moneys authorised by Statute, it appeared to me that due apportionment of the expenditure was necessary.

In a query raised upon the classification of these charges I suggested that in cases of composite cables laid down for combined Telegraph and Telephone works the expenditure should be allocated to Vote and to Capital in proportion to the number of wires intended for the respective services, a method of procedure which from previous correspondence I understood to have been accepted by the Accounting Officer.

I was informed in reply that in view of the difficulties attendant upon such classification and in pursuance of the usual practice in such cases, the appropriation had been arranged so that the total cost of each work should be apportioned between Vote and Capital in accordance with the Estimates on which the proposals sanctioned by the Treasury were based.

It appears to me, however, that the allocation of charges as between Vote and Capital, and as between the various Sub-Heads of the Vote, should be based on results, which in large works of this nature may differ considerably from the Estimates.

Other cases have been brought to notice in which a similar principle has been adopted. Of these I may refer to one, a case of apportionment of expenditure between Sub-Head R² and Sub-Head R³, in which a saving of 17 per cent. had been effected on a joint work, but the amount originally estimated in respect of Sub-Head R³ was charged to that Sub-Head, and the total saving was taken in reduction of the expenditure under Sub-Head R².

14. It is the practice of the Post Office to issue to Sectional Engineers in the various Districts, certain stores, known as "normal stocks," for use on ordinary maintenance and for emergencies. In the course of the local test examination of Engineering Accounts it was observed that, although it had been customary to take stock of these stores on behalf of the Engineer-in-Chief, no independent verification had been made on behalf of the Accounting Officer. In reply to a recent enquiry I have been informed that, since April last, independent stocktaking of these normal stocks has been conducted in a considerable number of Districts, and that the discrepancies brought to light are being adjusted. The results will form part of the test examination for the current year.

Independent Stocktaking Surveys of stores on charge at Dépôts in various parts of the country, have also been held on behalf of the Post Office.

15. In paragraph 9 of my Report of last year, I referred to the absence of any system of "cross check" to ensure agreement between the records of issue and of receipt of stores transferred between Post Office departments. In reply to a recent enquiry on the subject I am informed that a system of "cross check" has been in force in the Metropolitan (North) District, since the 1st June last, and will probably be extended to the remaining Engineering Districts at an early date.

16. The Stock Balancing Statement furnished to my Department for the year 1906-7 shows a net loss on Rate Book prices of 11,110*l.*, a variation of only '64 per cent. on the total value of the Stores handled.

A Statement showing the value of stores in hand on 31st March 1907, will be found appended to Sub-Head W on the Appropriation Account.

REVENUE.

17. The Accounts of Postal and Telegraph Revenue have been subjected to a test examination at the Chief Offices in London, Edinburgh and Dublin. The results have proved generally satisfactory, and the Treasury and the Post Office have been so informed.

John A. Kempe,
Comptroller and Auditor General.

REVENUE DEPARTMENTS.—*continued.*VOTE 3.—POST OFFICE—*continued.*

APPENDIX.

Correspondence and Statements referred to in Report.

(A)

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

An Account of the Receipts and Payments by the Postmaster General under the Telegraph Acts, 1892, 1896, 1898, 1899, and 1904.

	Receipts in the Year ended 31st March 1907.	Total for the previously expired period.	Total to 31st March 1907.		Payments in the Year ended 31st March 1907.	Total for the previously expired period.	Total to 31st March 1907.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
To Balance on 31st March 1906.	—	6,819 14 8½	—	By Balance brought forward	6,819 14 8½	—	—
				" Expenditure on Works, etc.	1,220,084 12 1	5,557,612 - 5½	6,837,696 12 6½
" Advances from the Exchequer.	1,380,000 - -	5,756,000 - -	7,130,000 - -	" Expenditure on Stores not yet allocated (<i>Suspense Head</i>).	5,537 9 2½	199,207 14 3	204,745 3 5½
				" Balance on 31st March 1905	87,558 4 -	—	87,558 4 -
£.	1,380,000 - -	5,756,819 14 8½	7,130,000 - -	£.	1,380,000 - -	5,756,819 14 8½	7,130,000 - -

General Post Office,
30 November 1907.

Lachlan Maclean,
Principal Book-keeper.

Charles A. King,
Comptroller and Accountant General.

(B.)

(21171-07.)

Sir,

Treasury Chambers, 4 January 1908.

The Lords Commissioners of His Majesty's Treasury have had under consideration Mr. Babington Smith's letter of the 29th November and the enclosed copy of a query by the Comptroller and Auditor General as to the charge against Sub-Head R of the Vote for 1906-7 in respect of certain stores which were not in fact paid for until 1907-8.

Reference is made in this connection to the Treasury Letter of the 6th February 1907, which authorised the purchase of stores from Sub-Head W to the amount of 20,000*l.*, provided that the sum so expended could be repaid to Sub-Head W from Sub-Head R before the close of the financial year. The object of Their Lordships in attaching that condition was to preclude the application of savings on the Vote for 1906-7 to the purchase of stores not required for the service of that year, but in anticipation of future requirements.

In the case of the stores referred to in the query, this condition was not literally fulfilled. For convenience, and in accordance with what is understood to be frequent practice, these stores were delivered direct by the Contractor to the Engineer in charge of the work, with the result that a transfer was made from Sub-Head R to Sub-Head W in respect of them before the actual payment was made from Sub-head W.

The Treasury Letter had contemplated, as the normal procedure, purchase in the first instance out of Sub-head W and subsequent recoupment of Sub-Head W from Sub-Head R when the stores were actually issued for the work. But it does not appear that the result in any way conflicts with the intention of this Board. These stores were not ultimately required for use in 1906-7, nor were they paid for in 1906-7. The transfer from Sub-Head R to Sub-Head W had no effect upon the balance surrenderable on the Account of the Vote for that year. Consequently savings on the Vote have not been diverted thereby to reduce the charge on the Votes for future years.

My Lords feel justified therefore in giving Their covering authority for the course adopted.

I am, &c.,

(signed) W. Blain.

REVENUE DEPARTMENTS—continued.

POST OFFICE.—continued.

(C.)

ANALYSIS OF THE TRANSACTIONS RECORDED UNDER SUB-HEAD W IN 1906-7.

	ESTIMATE. £.		EXPENDITURE. £. s. d.
Purchases	469,090	- - - - -	478,324 3 10
Wages and Labour at Post Office Factories for Manufacture and Completion of Stores	19,660	- - - - -	21,739 5 8
Freight and Cartage	63,060	- - - - -	112,168 12 5½
Handling at Post Office Depots	38,100	- - - - -	
	£. 589,850		£. 612,232 1 11½
<i>Deduct,—</i>		<i>Deduct,—</i>	
		Issues to works &c.	891,503 17 5½
		<i>Less,—</i>	
Value of Stores (including percentage for Freight and Handling) required for use in connection with Telegraph Maintenance and Works (chargeable to other Sub-heads).		Recoveries from Works &c. (including Transfers)	424,449 17 7½
Postal Services, Repayment Services, &c.	516,250	- - - - -	567,053 19 10½
Freight, Cartage and Handling proper to Telephone Acts Capital Accounts	40,600	- - - - -	54,797 18 11
	£. 556,850		£. 621,851 18 9½
Net Provision in Estimate	£. 33,000	Net Credit as per Appropriation Account	£. 9,619 16 10
Less than Granted as per Account			£. 42,619 16 10

REVENUE DEPARTMENTS.—*continued.*

VOTE 3.—POST OFFICE—*continued.*

(D.)

(No. 482.)

Sir,

Exchequer and Audit Departments, 9 July 1907.

I am directed by the Comptroller and Auditor General to state, for the information of the Postmaster General, that he has had under consideration the purchase by the Post Office, in September last, of the Telephone System of the Glasgow Corporation for the sum of 305,000*l.* although the maximum valuation by the Engineer-in-Chief to the Department on 19th May, 1906, amounted to 266,087*l.* only.

I am to request that he may be favoured with a statement of the circumstances under which the Post Office eventually paid a sum so much in excess of the estimated value of the undertaking, without recourse to arbitration.

The Secretary, General Post Office, E.C.

I am, &c.,
(signed) *W. M. Martin*

(D.1.)

(No. 425476.)

Sir,

General Post Office, London, 18 July 1907.

In reply to your letter of the 9th July, No. 482, I am directed by the Postmaster General to say that the recent purchase of the Glasgow Corporation Telephone System was made by special Agreement and was not made under the terms of the Telephone License held by the Corporation, which provided only for the purchase of the Corporation plant at the termination of the License on the 31st December 1913.

It was considered desirable, as a matter of policy, to arrive at an agreement for the immediate purchase of the Corporation Telephone System, without waiting for the termination of the License.

The value of the plant in the books of the Corporation was about 322,000*l.*, after making allowance for the Sinking Fund provided for in the Annual Accounts of the Corporation Telephone System.

The estimate furnished by the Engineer-in-Chief was used as a basis for the negotiations, but it was hardly to be expected that the Corporation would accept, as the agreed value of their plant, the estimate of value made by this Department's own Engineer, amounting to 266,087*l.* After considerable discussion the Corporation offered to accept the sum of 305,000*l.*; and this offer was accepted by the Postmaster General with the sanction of the Lords Commissioners of His Majesty's Treasury.

As the purchase of the System was by mutual agreement, and not under the terms of the License, it was not possible to require the Corporation to refer the question to an Arbitrator. The provision in the Corporation License for this purpose would apply only to the purchase of the Corporation plant on the termination of the License.

The Comptroller and Auditor General.

I am, &c.,
(signed) *A. F. King.*

REVENUE DEPARTMENTS—continued.

REVENUE DEPARTMENTS.

THE subjoined Summary compares the Gross Expenditure for the Services of the Revenue Departments with the Gross Grants for the Year 1906-7; and also shows the variation between the Sums Estimated and Realised as Appropriations in Aid, together with other Extra Receipts, payable to the Exchequer.

SUMMARY.

No of Vols.	S E R V I C E.	Grant (Gross).	Expenditure (Gross).			Expenditure, compared with Grant.			Appropriations in Aid.			Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.				
			£.	s.	d.	Surplus.	Deficit.	More than Estimated.	Less than Estimated.	Estimated.	Realised.						
1	CUSTOMS	£. 1,007,250	997,148	1	11	10,101	18	1	£. 6,123	s. 6	d. 11	£. 16,225	s. 5	d. —	£. —	s. —	d. —
2	INLAND REVENUE	2,276,500	2,258,443	19	9½	18,056	—	2½	—	—	518	9	3½	£. 17,537	s. 10	d. 11½	* - 4
3	POST OFFICE	17,123,729	16,961,678	6	4½	162,050	13	7½	£. 32,314	s. 10	d. 5	£. 194,365	s. 4	d. —½	—	—	—
TOTAL		£. 20,407,479	20,217,270	8	—¾	190,208	11	11¼	£. 38,437	s. 17	d. 4	£. 228,128	s. —	d. —	More than Estimated } £. 4 -		
TOTAL Amount to be Surrendered - - - £.																	
* Receipt from Local Loans Fund.																	

Exchequer and Audit Department,
January 1908.

John A. Kenpe,
Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.

G R A N D S U M M A R Y

No. of Class.	SERVICE.	TOTAL Grants (Gross).	TOTAL Expenditure (Gross).		Expenditure, compared with Grant.		Appropriations in Aid.		Amount to be Surrendered.	Other Extra Receipts, payable to Exchequer.	
			£.	s. d.	Surplus.	Deficit.	Add, More than Estimated.	Deduct, Less than Estimated.		Estimated.	Realised.
I.	PUBLIC WORKS AND BUILDINGS	2,908,566	2,739,069	9 2	169,496 10 10	—	8,085 14 3	2,570 14 11	£. s. d. 175,011 10 2	70 - -	£. s. d. 93 18 10
II.	SALARIES AND EXPENSES OF CIVIL DE- PARTMENTS	3,215,488	3,151,076	19	64,411 1 -	—	20,297 9 5	2,364 5 7	82,344 4 10	191,503 - -	642,962 10 2
III.	LAW AND JUSTICE	4,675,225	4,581,614	9 8½	93,610 10 3½	—	24,330 14 6¼	918 10 9	117,922 14 -¾	19,006 - -	21,991 7 4
IV.	EDUCATION, SCIENCE, AND ART	17,215,887	17,027,082	17 3	188,804 2 9	—	2,266 8 4	1,035 14 9	190,634 16 4	1,205 - -	1,300 3 6
V.	FOREIGN AND COLONIAL SERVICES	2,072,248	2,040,719	15 1	31,528 4 11	—	6,060 19 5	6,397 11 7	31,191 12 9	125,215 - -	25,596 17 6
VI.	NON-EFFECTIVE AND CHARITABLE SER- VICES	800,461	782,868	4 3	17,592 15 9	—	5 18 7	—	17,598 14 4	— - -	— - -
VII.	MISCELLANEOUS	406,696	418,752	17 7	77,943 2 5	—	7,380 19 -	—	85,324 1 5	— - -	— - -
	REVENUE DEPARTMENTS	20,407,479	20,217,270	8 -¾	190,208 11 11¾	—	38,437 17 4	518 9 3¼	228,128 - -	— - -	4 - -
	TOTAL	51,792,050	50,958,455	- 1¼	833,594 19 10¾	—	106,866 - 10¼	13,805 6 10¼	—	336,999 - -	691,945 1 4
			TOTAL Amount to be Surrendered		- - - £.		926,655 13 10¾		More than Estimated } £. 354,946 1 4		

John A. Kempe,

Comptroller General of the Receipt and Issue
of His Majesty's Exchequer, and
Auditor General of Public Accounts.Exchequer and Audit Department,
January 1908.

TOTAL AND NET COST.

TOTAL AND NET COST OF CIVIL SERVICES AND REVENUÉ DÉPARTEMENTS, FOR THE YEAR ENDED 31ST MARCH 1907.

APPENDIX

THE subjoined STATEMENT shows, approximately, the GROSS and NET Cost of each VOTE. It is compiled from Returns furnished by the respective Departments (Office of Works, Stationery Office, &c.), by whom Expenditure is incurred or Services rendered on behalf of other Departments.

No. of Vote.	S E R V I C E.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES										Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, &c. (Ntc.)	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super- annuations (see below).	Postage.	Telegraphs.	Mis- cellaneous Services.	TOTAL.			
	CLASS I.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
1	Royal Palaces and Marlborough House	96	—	1,412	80	—	—	170	—	—	—	1,768	64,249	1,299	62,950
2	Osborne	—	—	125	43	202	—	—	—	—	—	370	16,087	2,445	13,642
3	Royal Parks and Pleasure Gardens	—	—	1,283	130	484	—	4,464	—	—	—	6,311	123,723	9,262	114,461
4	Houses of Parliament Buildings	—	—	—	43	—	—	703	—	—	—	746	64,717	769	63,948
5	Miscellaneous Legal Buildings, Great Britain	—	—	2,234	188	—	—	98	—	—	—	2,520	60,410	719	59,691
6	Art and Science Buildings, Great Britain	—	—	—	50	—	—	—	—	—	—	50	67,288	253	67,030
7	Diplomatic and Consular Buildings	—	—	—	142	—	—	—	—	—	—	142	97,864	1,162	96,702
8	Revenue Buildings	—	—	—	700	—	—	—	—	—	—	700	573,189	6,306	566,883
9	Public Buildings, Great Britain	—	—	7,791	300	—	—	137	—	—	—	8,228	519,944	23,239	496,705
10	Surveys of the United Kingdom	—	12,033	1,331	145	2,365 (Ntc.)	—	19,485	515	35	25,124 (Army.)	61,083	290,376	34,339	266,047
11	Harbours under the Board of Trade	—	—	154	35	11	—	330	—	—	—	530	20,342	2,654	17,688
12	Peterhead Harbour	—	—	92	40	14	—	—	—	—	—	146	31,812	93	31,719
13	Rates on Government Property	—	Cl. II., Vote 3	30	13	—	—	—	—	—	—	43	643,566	27,817	615,749

	Public Works and Buildings, Ireland	100	780	2	—	662	—	—	1,584	188,451	190,035	9,344	130,691
	Railways, Ireland	—	88	15	—	—	—	—	103	59,398	60,101	—	60,101
CLASS II.													
1	House of Lords Offices	—	75	—	—	13	1,857	135	—	41,693	198,294	25,687	146,973
2	House of Commons Offices	18,000	Including Kitchen Committee Accounts.	—	—	4,626	2,428	150	—	61,028	—	28,024	—
3	Treasury and Subordinate Departments	424	447	2,866	2,970	23,515	1,713	886	—	102,627	191,513	9,798	181,775
4	Home Office	643	Including Bank-Ing Accounts.	4,187	180	12,296	5,898	922	47 (Surveys.)	195,429	226,126	9,784	216,382
5	Foreign Office	—	133	19,624	42	13,554	4,658	304	—	62,500	108,292	685	107,607
6	Colonial Office	—	68	5,053	6	4,045	2,880	204	13 (Surveys.)	53,803	71,668	—	71,664
7	Privy Council Office	800	40	1,203	14	1,422	1,401	77	—	12,627	70,088	2,274	67,814
8	Board of Trade	—	Including Imperial Institute.	42,474 (Net.)	272	24,396	10,148	909	—	250,251	556,629	286,414	200,383
9	Mercantile Marine Services	—	1,979	—	—	15,485	1,118	525	—	151,795	—	63,829	—
10	Bankruptcy Department of the Board of Trade	—	Including Non-Voted Services.	540	—	4,720	1,400	116	—	—	—	—	—
11	Board of Agriculture and Fisheries	—	431	5,030 (Net.)	—	4,698	9,537	1,140	154 (Surveys.)	159,231	187,769	31,971	155,798
12	Charity Commission	—	Including Catilla, Pneumonia Account, Great Britain.	2,371 (Net.)	—	6,048	259	71	—	30,511	44,044	1,745	42,299
13	Civil Service Commission	—	100	2,888	—	2,915	969	41	—	35,535	46,543	16,672	29,871
14	Exchequer and Audit Department	4,583	30	587	—	15,921	304	45	—	66,064	95,033	4,210	90,823
15	Friendly Societies Registry	—	40	325	—	1,625	328	19	—	8,893	11,423	856	10,572
16	Local Government Board	—	520	5,182	—	20,161	5,595	283	—	227,947	294,849	62,869	231,980
17	Lunacy Commission, England	—	Including Local Taxation, England.	187	—	1,101	200	7	—	16,585	20,175	967	19,208
18	Mint, including Coinage	—	920	255	—	5,701	27	102	—	125,922	141,283	728,403	587,120 (Profit.)

These Columns are not applicable to this Account.

TOTAL AND NET COST OF CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1907—continued.

EXPENSES CHARGED ON OTHER FUNDS OR VOTES.

EXPENSES CHARGED ON OTHER FUNDS OR VOTES.															
S E R V I C E.	Consolidated Fund.	Buildings, Maintenance, Furniture, &c. (Net)	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.	TOTAL.	Add Expenditure (Gross), as per Appropriation Account.	TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
CLASS II.—continued.															
19 National Debt Office	—	£. 4,532	919	£. 443 Including Exchequer Accounts, &c. 45	£. 301	—	£. 3,473	£. 150	£. 61	—	£. 9,384	£. 15,922	£. 25,906	£. 3,610	£. 22,196
20 Public Record Office	—	5,371	4,406	410	744	—	1,448	202	21	—	12,237	24,055	36,292	644	35,648
21 Public Works Loan Commission	—	4,531	717	Including Repayment Accounts 200	197	—	949	72	43	—	6,924	10,605	17,529	*17,287	242
22 Registrar General's Office, England	—	1,850	1,125	635	7,434	—	7,723	3,932	43	16 (Surveys.)	22,373	47,383	70,256	9,565	60,691
23 Stationery and Printing	—	2,403	1,050	Including Store Accounts.	2,236	—	4,336	6,097	135	260 (Surveys.)	17,152	843,388	860,540	128,509	732,031
24 Office of Woods, Forests, and Land Revenues	—	862	410	Including Revenue Account.	435	135	4,633	529	32	20 (Surveys.)	7,647	19,338	26,985	—	26,985
25 Office of Works and Public Buildings	—	10,250	2,480	Including Non-Voted Accounts	3,064	1,546	7,415	951	1,530	17 (Surveys.)	27,572	76,987	104,559	70	104,489
26 Secret Service	—	—	—	—	—	—	—	—	—	—	—	43,411	—	—	43,411
27 Office of the Secretary for Scotland	355	3,946	253	Including Congested Districts Board, Scotland. 183	571	8	923	294	206	—	6,919	37,074	43,993	4,534	39,459
28 Fishery Board for Scotland	—	355	33	Including Stores	224	28	1,734	74	424	—	3,055	18,148	21,203	6,307	15,896
29 Lunacy Commission, Scotland	—	184	17	36	35	8	1,036	—	26	—	1,392	6,751	8,143	545	7,598
30 Registrar General's Office, Scotland	—	576	167	75	1,361	—	848	681	6	—	3,714	5,095	8,809	864	7,945
31 Local Government Board for Scotland	—	526	76	Including Local Taxation, Scotland. 145	439	37	1,653	224	61	17 (Surveys.)	3,233	15,340	18,573	105	18,468
32 Household of the Lord Lieutenant of Ireland	20,000	8,460	1,117	20	213	—	29	93	924	—	30,856	4,526	35,382	—	35,382
33 Chief Secretary for Ireland	460	4,298	680	55	1,516	—	4,353	1,425	2,715	—	15,502	26,571	42,073	271	41,802
34 Department of Agriculture and Technical Instruction, Ireland	—	13,311	2,839	Including General Cattle Diseases Fund, Endowment Fund, and Congested Districts Board for Ireland. 1,220	5,921	132	1,110	3,209	979	17 (Surveys.)	29,288	188,460	217,748	990	216,758
35 Charitable Donations and Bequests Office, Ireland	—	100	41	14	42	—	—	—	2	—	199	2,047	2,246	27	2,209

TOTAL and NET COST of CIVIL SERVICES AND REVENUE DEPARTMENTS, for the Year ended 31st March 1907—*continued*.

EXPENSES CHARGED ON OTHER FUNDS OR VOTES.

No. of Vote.	SERVICE:	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, &c. (Net).	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.			
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CLASS III.—<i>continued</i>.														
15	Supreme Court of Judicature, &c., Ireland	72,357	4,422	2,065	105	2,743	—	12,543	108	39	—	94,387	63,240	133,487
16	The Irish Land Commission	14,333	3,975	480	1,863 Including Advance Accounts	2,639 (Net)	—	3,611	1,771	172	9 (Surveys)	28,368	23,224	215,563
17	County Court Officers, &c., Ireland	35,117	—	—	151	433	—	9,264	—	30	—	44,995	25,586	132,231
18	Dublin Metropolitan Police	—	8,014	1,032	244	780	98	1,009	—	432	11 (Surveys)	13,220	53,592	105,953
19	Royal Irish Constabulary	—	10,375	2,700	939 Including Fund Accounts.	2,083	224	1,992	1,207	3,553	—	22,323	27,714	1,313,495
20	Prisons, Ireland	—	240	6,084	240	1,218	11	10,601	475	121	—	18,990	4,451	126,063
21	Reformatory and Industrial Schools, Ireland	—	41	100	80	80	—	—	—	10	—	311	1,696	108,911
22	Dundrum Criminal Lunatic Asylum, Ireland	—	2,786	140	55	38	—	410	—	—	—	8,429	87	10,573
CLASS IV.														
1	Board of Education	—	Cl. II. Vote 7.	7,485	3,536	13,457	—	61,838	8,476	883	—	95,675	7,950	13,262,464
2	British Museum	—	21,323	7,011	95	979	—	13,513	—	310	—	43,231	10,395	211,877
3	National Gallery	—	5,080	2,296	21	191	—	610	—	75	—	8,273	2,521	24,399
4	National Portrait Gallery	—	1,352	547	21	117	—	60	—	1	—	2,068	254	7,456
5	Wallace Collection	—	3,254	493	21	17	—	—	—	25	—	3,810	788	10,344
6	Scientific Investigation, &c., United Kingdom	—	8,609	330	50	2,140	—	—	—	33	—	11,162	—	68,024
7	Universities and Colleges, Great Britain, and Intermediate Education, Wales	—	—	3,973	8	—	—	1,317	—	—	—	5,298	—	205,698

8	Public Education, Scotland -	899	7,072	1,110	1,014	1,891	-	4,080	1,823	189	-	18,675	1,981,764	2,000,439	100	2,000,339
9	National Gallery, &c., Scotland -	-	-	-	6	27	-	165	-	1	-	199	5,768	5,967	-	5,907
10	Public Education, Ireland -	-	24,439	2,128	2,502 Including Teachers' Pension Fund.	2,488	-	12,315	1,382	61	-	45,301	1,381,764	1,427,065	212	1,426,853
11	Endowed Schools Commissioners, Ireland -	-	-	-	15	-	-	228	-	-	-	241	898	1,139	-	1,139
12	National Gallery of Ireland -	-	563	264	26	43	-	-	-	-	-	896	3,631	4,427	47	4,380
13	Queen's Colleges, Ireland -	21,600	9,721	1,248	45 Including College Accounts.	-	-	4,149	-	-	-	36,163	10,880	47,043	6,019	41,024
CLASS V.																
1	Diplomatic and Consular Services -	-	96,560	-	1,225	3,795	-	81,870	-	-	-	183,450	635,009	818,459	102,081	716,378
2	Colonial Services -	740	-	-	710	-	-	11,576	-	-	-	13,096	1,220,318	1,233,344	26,068	1,207,276
3	Telegraph Subsidies and Pacific Cable -	-	-	-	8	-	-	-	-	-	-	8	142,951	142,950	63,455	79,504
4	Cyprus, Grant in Aid -	-	-	-	2	-	-	-	-	-	-	2	28,000	28,002	-	28,002
5	Treasury Chest Fund -	-	-	-	10	-	-	-	-	-	-	10	14,442	14,452	-	14,452
CLASS VI.																
1	Superannuation and Retired Allowances -	178,246	-	-	738	-	-	-	-	-	-	2,410,107	645,390	3,053,497	-	3,053,497
2	Miscellaneous Charitable and other Allowances, Great Britain -	23,599	-	-	7	1	-	-	-	-	-	28,607	1,519	25,126	-	25,126
3	Hospitals and Charities, Ireland -	1,322	-	-	20	-	-	-	-	-	-	1,342	17,255	18,597	122	18,475
4	Savings Banks and Friendly Societies' Deficiencies -	-	-	-	11	-	-	-	-	-	-	11	118,705	118,716	-	118,716

Total and Net Cost of CIVIL SERVICES AND REVENUE DEPARTMENTS for the Year ended 31st March 1907—continued.

No. of Vote.	SERVICE.	EXPENSES CHARGED ON OTHER FUNDS OR VOTES.										TOTAL GROSS COST.	Deduct Realised Appropriations in Aid and other Receipts.	NET COST.
		Consolidated Fund.	Buildings, Maintenance, Furniture, &c. (Net)	Rates.	Cost of Audit.	Printing and Stationery.	Law Expenses.	Super-annuations.	Postage.	Telegraphs.	Miscellaneous Services.	TOTAL.		
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CLASS VII.														
1	Temporary Commissions	—	5,073	523	410	1,829	—	—	—	7	738 (Surveys.)	8,650	114	64,918
2	Miscellaneous Expenses	—	115	—	13	153	—	—	—	3	—	284	12,881	18,767
3	Repayments to the Local Loans Fund	—	—	—	2 Including Fund Account.	—	—	—	—	—	—	3	—	60
4	Ireland Development Grant.	—	—	—	20	—	—	—	—	—	—	20	—	185,020
5	Repayments to the Civil Contingencies Fund	—	—	—	4 Including Fund Account.	—	—	—	—	—	—	4	—	22,982
6	Inter-Parliamentary Conference	—	—	—	2	—	—	—	—	—	—	3	201	3,801
7	Expenses under Unemployed Workmen Act, 1905	—	—	—	3	—	—	—	—	—	—	3	—	124,025
8	St. Louis Exhibition	—	—	—	5	—	—	—	129	—	—	134	—	134
REVENUE.														
1	CUSTOMS	—	40,361	8,663	1,378	8,786	—	—	3,364	2,055	—	64,537	60,673	1,061,072
2	INLAND REVENUE	—	65,263	12,375	3,051	32,115 (Net)	—	—	62,601	1,090	25,435 (Post Office.)	212,489	18,856	2,452,077
3	POST OFFICE	—	492,776	94,244	6,042	145,953 (Net)	—	—	—	—	139 (Surveys.) 14,363 (Inland Revenue.)	755,567	409,308	17,305,942

	PAGE.		PAGE.
Board of Education - - - - -	389	China, Packet Service to - - - - -	604
" Lunacy - - - - - Scotland	253	" Telegraph Company - - - - -	507
" Manufactures - - - - - Scotland	427	Circuit Allowances and Expenses - England	309
" Superintendence of Dublin Hospitals	529	" Expenses - - - - - Scotland	340
" Trade (Bankruptcy Department) -	191	Civil Contingencies Fund, Repayments to -	560
" Harbours, under - - - - -	125	" Service Commission - - - - -	204
" (Salaries, &c.) - - - - -	182	Clergy, North America - - - - -	464
Botanic Garden, Edinburgh - - - - -	17	Clerk of the Parliaments, Department of -	161
" Gardens, Dublin - - - - -	264	" House of Commons - - - - -	164
" Kew - - - - -	197	" to Admission of Notaries - Scotland	340
Boundary Commissions - - - - -	464	Clerks of Assize - - - - -	309
" Survey - - - - - Ireland -	295	" Remuneration to Sheriff - - - - -	346
Bounty, His Majesty's - - - - - Scotland	527	Coal Mines, Board of Examination of Managers of	170
British Directors of Suez Canal - - - - -	167	Coast Erosion Commission - - - - -	543
" Central Africa - - - - -	462, 487	" Communications - - - - -	606
" East Africa (Grant in Aid) - - - - -	462, 491	Coin Prosecutions - - - - -	303
" Museum - - - - -	406	" Supply of Token, England and Colonies	217
" Schools at Athens and Rome - - - - -	418	Coinage - - - - -	217
Broadmoor Criminal Lunatic Asylum - - - - -	337	" Account - - - - -	221
Buildings, Art and Science, Great Britain -	39	" Loss on - - - - -	217
" County Court - - - - -	32	College of Art, Royal - - - - -	394
" Diplomatic and Consular - - - - -	45	" Music, Royal - - - - -	418
" Houses of Parliament - - - - -	25	" Science, Royal, Dublin - - - - -	264
" Miscellaneous Legal, Great Britain	32	" " " London - - - - -	394
" Public, Works, Repairs, Rent, &c. - - Great Britain	104	Colleges and Universities - Great Britain	421
" " " " Ireland -	131	" Queen's - - - - - Ireland -	439
" Revenue - - - - -	57	" Training - - - - - England	392
Bureau, International (Patent Office) - - -	183	" " - - - - - Ireland -	429
		" " - - - - - Scotland	423
		" University - - - - - Wales -	421
		Colonial Office (Salaries, &c.) - - - - -	177
		" Services - - - - -	462
		Colonies, Supply of Coin to - - - - -	217
		Colonisation Board - - - - -	539
		Commercial Department, Board of Trade -	182
		" Missions - - - - -	183
		Commissioners of Assize - - - - -	309
		" Education (Endowed Schools) - - - Ireland -	435
		" " in Lunacy - - - England	215
		" " - - - - - Scotland	253
		Commissions and Committees, Temporary, not specially provided for - - - - -	539
		Commons, House of, Offices - - - - -	164
		Commutation Board, of Pensions - - - - -	222
		" of Prison Officers' Annuities -	521
		Companies Act (Winding-up), Expenses under	191
		" " " Registrars under	315
		Compassionate Allowances - - - - -	521
		" Fund - - - - -	521
		Compensation Allowances - - - - -	521
		" to District Probate Registrars - Ireland -	356
		Compensations, Supreme Court - - - - -	309
		Comptroller and Auditor General, Department of - - - - -	206
		Conciliation Act, Expenses - - - - -	182
		Concordatum Fund for Charitable Purposes - - - - - Ireland -	529
		Congested Districts Board - - - - -	265, 276
		" " - - - - - Scotland	246, 249
		Congestion in Ireland Commission - - - - -	543
		Constabulary - - - - - Ireland -	369
C.			
Calendars and Historical Documents - - -	222		
Canada, Packet Service to - - - - -	604		
Canal and Railway Commission - - - - -	307		
" Communication Commission - - - - -	539		
Castlflake Workhouse - - - - -	282		
Cattle Pleuro-Pneumonia, Great Britain -	200		
" " " Ireland - - - - -	272		
Celtic MSS., Research into - - - - -	418		
Cemeteries Abroad - - - - -	45		
Central Africa, British Protectorate in - -	462, 487		
" Office, Compensations - England	309		
Chairman of Committees, House of Lords -	161		
" " " Commons - - - - -	164		
Charitable and other Allowances - - - - -	527		
" " " Ireland - - - - -	529		
" Donations and Bequests Office - - - - -	280		
Charities, His Majesty's - - - - - Scotland	527		
Charity Commission - - - - - England	201		
Chemical Referees Fees (Home Office) - -	170		
Chemist, Principal, of Government Laboratories - - - - -	167		
Chief Secretary - - - - - Ireland -	261		
China, Japan and Siam, Consular Services in -	452		
" " " Legation Guards - - - - -	452		

	PAGE.	PAGE.	PAGE.
Constabulary, Inspectors of - - England	318	Directors of the Suez Canal - - -	167
Consular and Diplomatic Buildings - - -	45	Discharged Prisoners' Aid Society - Ireland -	372
" Services - - - - -	449	" " " - Scotland	348
Continuation Classes - - - - Scotland	423	Diseases of Animals (Grants in Aid) - - -	197
Conveyance of Mails (Post Office) - - -	602	" " " - Ireland -	264
" Persons Committed - - - - -	315	Distressed British Seamen, Relief of - - -	188
Coolies, Repatriation of - - - - -	462	" " Subjects, Relief to - - -	450
Corea, Consular Services - - - - -	452	District Auditors - - - - England	210
Cork, Queen's College - - - - -	439, 443	" " - - - - Ireland -	282
Cotton Cultivation, Inquiries - - -	183	" Probate Registrars, Com- pensation to - - - Ireland -	356
Counsel, Parliamentary, Office of - - -	166	" Probate Registries - - - England	309
County Court Officers - - - - Ireland -	363	" Registrars - - - - "	309
" Courts - - - - -	315	" Registrars, Salaries, &c. of - - "	309
" Buildings - - - - -	32	" " " - Ireland -	293
Couriers - - - - -	450	Divorce, Intervention of King's Proctor - - -	303
Court Houses, Sheriff - - - - Scotland	32	Donations and Bequests Office - Ireland -	280
" of Judicature, Supreme, Officers, England	309	Drainage Works, Shannon - - - - -	132
" " " Ireland -	356	Drugs Act, Sale of : Inspection under - - -	211
of Justiciary - - - - Scotland	340	Dublin Botanic Gardens - - - - -	264
of Session - - - - -	340	" Female Orphan House - - - - -	529
Courts of Law - - - - -	340	" Gazette - - - - -	231
" Sheriff - - - - -	340	" Hospitals - - - - -	529
Criminal and Judicial Statistics - - -	348	" Metropolitan Police - - - - -	366
" Lunatic Asylum, Broadmoor, - - -	337	" Museum of Natural History - - -	264
" " " Dundrum, Ireland -	382	" " Science and Art - - -	264
" Lunatics, Maintenance of - England	327	" National Library - - - - -	264
" " " Ireland -	372	" Re-valuation - - - - -	295
" " " Scotland	348	" Royal College of Science - - -	264
" Prosecutions - - - - England	303	" School of Art - - - - -	264
" " - - - Ireland -	353	Dundrum Criminal Lunatic Asylum, Ireland -	382
" " - - - Scotland	340		
" Registry, Habitual - - - -	318		
" " " Ireland -	372		
Crofters Colonisation - - - - -	539		
" Commission - - - - -	346		
Crown Solicitors - - - - Ireland -	353		
Cruelty to Animals Act, Inspection under - - - - England	171		
Cultivation of Cotton, Inquiry - - -	183		
Customs - - - - -	571		
" Bills of Entry - - - - -	231		
" Buildings - - - - Great Britain	57		
" Superannuations - - - - -	574		
Cyprus (Grant in Aid) - - - - -	509		
		E	
		East Africa, British - - - - -	462, 491
		Eastern and South African Telegraph Subsidy	507
		Eastern Telegraph Subsidy - - - - -	507
		Ecclesiastical Discipline Commission - - -	538
		Edinburgh Gazette - - - - -	231
		" Museum of Science and Art - - -	423
		" Observatory - - - - -	418
		" Register House - - - - -	344
		" Royal Society - - - - -	418
		Education, Agricultural - - - - -	197
		" Intermediate - - - - Wales -	421
		" Public - - - England and Wales	389
		" " - - - Ireland -	429
		" " - - - Scotland	423
		" Rates Committee - - - - -	542
		Election Petitions, Trial of - - - England	309
		" " - - - Scotland	340
		Electric Laboratory (Board of Trade) - - -	182
		Elementary Schools - - - - England	390
		" " - - - Scotland	423
		Elementary School Teachers' Deferred Annuity Fund - - - - England	405
		" School Teachers' Deferred Annuity Fund - - - - Scotland	426
		Embassy Houses, Buildings - - - - -	45
		Emigrants' Information Office (Grant in Aid) -	177
		Emigration Statistics - - - - Ireland -	293

	PAGE.		PAGE.
Endowed Schools Department - - Ireland -	435	Geodetic Association, International - - -	418
Engineering Department (Local Government Board) - - - - -	210	Geographical Society, Royal - - - -	418
Enumeration Charges - - - Ireland -	293	Geological Museum, Jermyn-street - - -	396
Epizootic Abortion Committee - - - -	538	" Survey of Great Britain - - -	398
Europe, Packet Service to - - - - -	604	" Ireland - - - - -	265
Examination of Managers of Coal Mines, Board of - - - -	170	Gold Coast (Northern Territories), Grant in Aid - - - - -	462
" " School Board Accounts - - Scotland	423	Gold Coinage, Loss on - - - - -	217
Exchequer and Audit Department - - - -	206	Government Annuities - - - - -	60
" Office, Scotland - - - - -	167	" Laboratories, Principal Chemist of	167
Exhibition, St. Louis - - - - -	564	" Property, Rates on - - - -	129
Expenses, Enumeration - - - Ireland -	293	Governors of Colonies, Salaries, &c. - - -	464
" Extradition - - - - -	307	" &c. " Passages, &c. - - -	464
" Miscellaneous - - - - -	549	Grant for Development of Ireland - - -	555
" " Legal - - - - -	307		
" of Revision - - - - -	363	Grants in Aid,	
" Sheriffs' - - - - -	307	" " Agricultural and Technical Instruction - - Ireland -	264
" under Pharmacy Act - - - -	179	" " Art Purchase Grant - - -	394
" " Workmen's Compensation Act	315	" " British Central Africa - - -	462
" Unemployed Workmen Act - - -	563	" " " East " - - -	462
Explosives, Inspection of - - - - -	170	" " " Museum, Purchases - -	406
Expulsion Orders, Aliens Act - - - -	171	" " Chelsea Physic Gardens - -	394
Extradition Expenses - - - - -	307	" " Colonies, Local Revenue - -	462
		" " Congested Districts, Ireland -	265
		" " " " Scotland -	246
		" " Cyprus - - - - -	509
		" " Diseases of Animals - - Great Britain	197
		" " " " Ireland	264
		" " Edinburgh Museum - - -	423
		" " Emigrants Information Office	177
		" " Female Orphan House, Dublin	529
		" " Geological Museum - - -	396
		" " Harbours - - - - -	125
		" " Hospitals - - - Ireland	529
		" " Imperial Institute Fund - -	462
		" " Incorporated Law Societies -	307
		" " Inter-Parliamentary Conference - - - - -	561
		" " Intermediate Education, Wales	421
		" " Ireland Development Grant -	555
		" " Metropolitan Fire Brigade -	129
		" " Museum of Science and Art - - - Ireland -	264
		" " Museums, Local - - - - -	394
		" " National Gallery - England -	410
		" " " " Ireland -	437
		" " " " Scotland -	427
		" " " Library - Dublin -	264
		" " " Portrait Gallery -	413
		" " " School Teachers Pension Fund - - -	430
		" " Natural History Museum - -	406
		" " New Zealand Exhibition - -	466
		" " Pacific Cable - - - - -	507
		" " Piers or Quays Scotland -	250
		" " Queen's Colleges Ireland -	439
		" " Royal College of Science, Ireland - - - -	264
		" " St. Helena, Flax Industry - -	462
		" " Science Purchase Grant - - -	394
		" " Scientific Investigations - -	418
		" " Solar Physics Committee - -	398
		" " Somaliland - - - - -	462, 500
F.			
Factories and Workshops, Inspection of - -	170		
Feeble-minded, Control of, Commission - -	538		
Female Orphan House, Dublin - - - -	529		
Fire Brigade, Metropolitan - - - - -	129		
Fisheries, Board of Agriculture and - - -	197		
" Investigation, North Sea - - -	418		
Fishery Board - - - - - Scotland	248		
Food and Drugs Act, Sale of : Inspection under	211		
Foreign Office (Salaries, &c.) - - - - -	175		
" Refugees - - - - -	527		
Forests, Office of Woods and - - - - -	236		
Foundlings, Invalid - - - - - Ireland -	529		
Free Libraries, Parliamentary Papers for - -	231		
Friendly Societies, Deficiencies - - - -	532		
" " Registry of - United Kingdom	208		
Fugitive Offenders - - - - -	307		
Furniture of Public Offices - Great Britain	104		
G.			
Gallery, National - - - - - England	410		
" " " " Ireland -	437		
" " &c. - - - - - Scotland	427		
" " Portrait - - - - - England	413		
" Wallace - - - - -	415		
Galway, Queen's College - - - - -	439, 444		
Gazettes, London, Dublin, and Edinburgh -	231		
General Register and Record Office of Seamen	182		
" " Office - - - - - England	228		
" " " " Ireland -	293		
" " " " Scotland	255		
Gentleman Usher of the Black Rod, Department of - - - - -	161		

	PAGE.		PAGE.
Grants in Aid,		Inland Revenue Superannuations, &c.	584
" Teachers Pension Fund, Ireland	430	Inrolments Office	224
" Technical Instruction, Ireland	264	Insane Prisoners Boarded out - Scotland	348
" Transvaal, Repatriation of Chinese Coolies - - -	462, 495	Inspection, of Alkali Works - - -	211
" Uganda - - - -	462	" Constabulary - - - - England	318
" Universities and Colleges	421	" Explosives - - - -	170
ratuities - - - -	521	" Factories and Workshops - - -	170
to Prisoners and Charities England, &c.	327	" Lunatic Asylums - Ireland -	261
" " " Ireland -	372	" Mines and Quarries - - -	170
" " " Scotland	348	" Reformatories, &c., Great Britain	334
		" " " Ireland -	379
		" Schools - - - - England	390
		" " " Ireland -	429
		" " " Scotland	423
		" Ships' Provisions - - - -	188
		" under Cruelty to Animals Act - - - - England	171
		" under Sale of Food and Drugs Acts	211
		" Vagrant Wards, Metropolitan	210
		Inspector General in Bankruptcy - - -	191
		" " Companies - - - -	191
		Instruction, Technical - - - - Ireland -	264
		Intermediate Education - - - - Wales -	421
		International Bureau (Patent Office) - - -	183
		" Exhibitions Commission - - -	545
		" Geodetic Association - - - -	418
		" Seismic Association - - - -	418
		Inter-Parliamentary Conference - - - -	561
		Interpreters, Student - - - -	450
		Intervention of King's Proctor - - - -	303
		Invalid Foundlings - - - - Ireland -	529
		Investigation, Scientific - - - -	418
		" " (Fishery Board) Scotland	246
		Investigations, Auxiliary Scientific - - -	211
		Ireland, Chief Secretary for, Offices - - -	261
		" Household of Lord Lieutenant - - -	259
		" Development Grant - - - -	555
		Irish Academy, Royal - - - -	418
		" " of Music - - - -	418
		" Church Funds, Contribution from - - -	360
		" Constabulary - - - -	369
		" Land Commission - - - -	360
		" Passenger Train Service - - - -	549
		" Railways Commission - - - -	544
		" Teachers' Pension Office - - - -	167
		" Prizes for - - - -	429
		J.	
		Japan, Consular Establishments in - - -	45
		" Legation Guards - - - -	452
		Jewel House, Tower of London - - - -	549
		Judicature, Supreme Court of - - - - England	309
		" " " Ireland -	356
		Judicial Fees (Privy Council) - - - -	179
		" Statistics - - - - Scotland	348
		Justiciary, Court of - - - - Scotland	340
		Juvenile Offenders - - - - England	379
		" " " Ireland -	379
		K.	
		Keeper of State Papers, Dublin - Ireland -	285
		Keeper of the Signet, Edinburgh - Scotland	340
		Kew Botanic and Pleasure Gardens - - -	197

H.

Habitual Criminals Registry - - - -	318
" Registration of - Ireland -	372
Hague Conference Committee - - - -	545
Halifax Telegraph Company, Subsidy - - -	507
Harbour, Peterhead - - - -	127
Harbours under the Board of Trade - - -	125
Hereditary Revenue, Receiver of - - - -	165
" " Charges formerly on - Scotland	549
Herring Brand Fees - - - -	248
Hibernian Academy, Royal - - - -	418
" " " Committee - - - -	541
High Seas, Prosecutions - - - -	303
Historical Documents and Calendars - - -	224
" Documents (House of Lords) - - -	161
" Manuscripts Commission - - - -	537
" Records, Publication of - Scotland	344
Holyhead Harbour (Board of Trade) - - -	125
Home Office (Salaries, &c.) - - - -	170
Honours and Dignities - - - -	549
Hospitals and Charities - - - - Ireland -	529
Household of Lord Lieutenant of - " -	259
House-Letting (Scotland) Commission - - -	544
House of Commons Offices - - - -	164
" Lords - - - -	161
Houses of Parliament, Buildings - - - -	25
Humane Establishment (Sable Island) - - -	188

I.

Idiots, Lunatics and - - - - Ireland -	529
Immigration Boards - - - -	171
Imperial Defence Committee - - - -	166
Imperial Institute Fund, Grant in Aid - - -	462
Incorporated Law Societies of England and Ireland - - - -	307
Industrial Schools - - - - Great Britain	334
" " " Ireland -	379
" " Escort of Children to (Dublin Metropolitan Police)	366
" " Escort of Children to (Constabulary, Ireland)	369
" Truant Schools - - - -	334
Inebriates Acts - - - -	171
" " " Scotland	246
" " " Ireland -	261
Inebriate Reformatory - - - -	372
" " " Scotland	348
Infirmaries and Hospitals - - - - Ireland -	529
Inland Revenue Buildings - - - - Great Britain	57
" " Department - - - -	579

	PAGE.		PAGE.
King's and Lord Treasurer's Remembrancer (Salaries, &c.) - - - -	167	Lunacy Commission - - - - England	215
" Bounties - - - - Scotland	527	" " " " - - - - Scotland	253
" Messengers - - - - -	175	Lunatic Asylum, Criminal, Broadmoor - - -	337
" Plates - - - - - Ireland	549	" " " " Dundrum, Ireland - - -	382
" Premiums for Breed of Horses - - -	549	" Asylums, Inspectors of - - - -	261
" Proctor, Costs of Intervention, &c. -	303	Lunatics and Idiots - - - - -	529
L.		" Criminal, Maintenance of (Prisons, England) - - - - -	327
Laboratories, Principal Chemist of - - -	167	" " " " - - - - Ireland	372
Laboratory Allowance - - - - -	209	" Criminal, Maintenance of - - - - Scotland	348
Labour Department, Board of Trade - -	182	Lyon, Office of the Lord - - - - Scotland	550
Land Act Loans - - - - - Ireland	287	M.	
" Commissioners' Office - - - - -	360	Magistrates, &c. - - - - - Ireland	363
" Improvement Acts Loans - - - - -	287	" Wreck Inquiries - - - - -	307
" Purchase Aid Fund - - - - -	360	Mails, Conveyance of - - - - -	602
" Registry - - - - - England	313	Maintenance of Criminal Lunatics, England, &c.	327
" Revenues - - - - -	234	" " " (Prisons) Scotland	348
" Revenue Records and Inrolments, Office of - - - - -	224	" " " " Ireland	372
Law Agents - - - - - Scotland	340	" " Industrial Schools - Ireland	379
" Charges (Board of Trade) - - - -	182	" " Juvenile Offenders - - - -	379
" " - - - - - England	303	" " Youthful Offenders - - - -	379
" " - - - - - Scotland	340	Malaria Investigation - - - - -	466
" " and Criminal Prosecutions - - - - Ireland	353	Mallaig Extension Railway Guarantee - - -	549
Committee, Statute - - - - -	166	Managers of Coal Mines, Board of Examination of - - - - -	170
Courts of - - - - - Scotland	340	Manchester University - - - - -	421
" Officers - - - - - England	303, 305	Manual and Practical Instruction - Ireland	430
" " - - - - - Ireland	353, 354	Manufactures, Board of - - - - - Scotland	427
" " - - - - - Scotland	340	Marine Biological Association - - - - -	418
" Societies, Incorporated - - - - -	307	" Works Act, Ireland - - - - -	152
" Statute, Committee - - - - -	166	Marlborough Street Training College, Dublin	429
Leeds University - - - - -	421	Medical Department, Local Government Board - - - - - England	211
Leeward Islands, Governor, &c. - - - -	462	" Referees' Salaries - - - - -	171, 521
Legal Buildings, Miscellaneous - Great Britain	31	Memorials, Transcription of - - - - Ireland	356
" Expenses, Miscellaneous - - - - -	307	Mercantile Marine Services - - - - -	187
" Proceedings, &c., other than Criminal	303	" " Fund, Pensions, &c. - - - -	521
Legation and Consular Buildings - - - -	45	" " Offices - - - - -	187
" Guards, China, Japan and Siam - - -	452	Merchant Seamen's Fund, Pensions, &c. - - -	188
Librarian's Department, House of Lords -	161	Messengers, Foreign Office - - - - -	175
Library, Dublin - - - - -	264	Meteorological Office - - - - -	418
Life Insurances and Annuities, Government	602	" Society - - - - - Scotland	418
" Saving Apparatus - - - - -	188	Metropolitan Fire Brigade - - - - -	129
Light Railways Act, 1896, Annuities - - -	167	" Police - - - - - England	318
Light Railways Commission - - - - -	183	" " Commission - - - - -	542
Lighthouse Commission - - - - -	544	" " Courts, Dublin - - - - -	366
Liverpool University - - - - -	421	" " Dublin - - - - -	366
Loan Commission, Public Works - - - -	226	" Vagrant Wards, Inspection of - - - -	210
" for Purchase of Land (British Museum) -	406	Middlesex Registry Pensions, &c. - - - -	521
Loans, Land Act - - - - - Ireland	287	Millbank Art Gallery - - - - -	410
Local Authorities' Accounts Commission -	539	Mines (Coal), Board of Examination of Managers of - - - - -	170
Local Government Board - - - - - England	210	" Commission - - - - -	542
" " " - - - - - Ireland	282	" Inspection of - - - - -	170
" " " - - - - - Scotland	257	Mint, including Coinage - - - - -	217
" Loans Fund, Repayments to - - - -	553	Miscellaneous Charitable, &c. Allowances - - - - -	527
London, Gazette - - - - -	231	" " - - - - - Ireland	529
" Locomotion Commission - - - - -	539	" Expenses - - - - -	549
" Telephone Exchange - - - - -	608	" Legal Buildings - Great Britain	31
" Tower of - - - - -	549	" Legal Expenses - - - - -	307
" University - - - - -	421	Missions, Special, Expenses of - - - -	450
Lord Advocate - - - - -	340	Model Schools - - - - - Ireland	423
" Chancellor's Department, House of Lords	161	Motor Cars Commission - - - - -	541
" Great Chamberlain's Department - - -	161		
" Lieutenant, Household of - Ireland	259		
" Lyon, Office of the - - - - - Scotland	550		

	PAGE.		PAGE.
Museum, Bethnal Green - - -	394	Parliamentary Counsel, Office of - - -	166
" British - - -	406	" Debates, Printing - - -	229
" Dublin, of Science and Art - - -	264	" Papers, Delivery of - - -	162
" Edinburgh, of Science and Art - - -	423	" " for Free Libraries - - -	231
" Geological, Jermyn-street - - -	396	" Records - - -	231
" Natural History - - -	406	Parliament, Houses of, Buildings - - -	25
" " " Dublin - - -	264	Parliaments, Clerk of the - - -	161
" of Antiquities - - - Scotland	427	Passages, &c., of Governors, &c., of Colonies - - -	464
" Victoria and Albert - - -	394	Passenger Train Service, Irish - - -	549
Museums (Local), Aid to - - -	394	Passport Fees (Foreign Office) - - -	175
Music, Royal Academy of - - - England	418	Patent Office (Board of Trade) - - -	183
" " - - - Ireland -	418	Paymaster General's Office (Treasury) - - -	166
" Royal College of - - - England	418	Pension Fund of Irish Teachers - - -	430
		Office of Irish Teachers - - -	167
N.		Pensions and Gratuities - - -	521
National Antarctic Expedition, Relief of - -	222	" Commutation Board - - -	222
" Debt Office - - -	429	" " Merchant Seamen's Fund - - -	188
" Education - - - Ireland -	410	" Dublin Metropolitan Police - - -	366
" Gallery - - - England	437	" Royal Irish Constabulary - - -	369
" " - - - Ireland -		Peterhead Harbour - - -	127
" " Board of Manufac- tures - - - Scotland	427	Petitions, Trial of Election - - -	309
" Guarantee Committee - - -	545	" Election, Scotland - - -	340
" Library, Dublin - - -	264	Pharmacy Act, Expenses under - - -	179
" Portrait Gallery - - - England	413	Phoenix Park, National School - - - Ireland -	132
" School, Phoenix Park - - -	132	Piers or Quays, Grant in Aid of - - - Scotland	248
" Schools, &c. - - - Ireland -	429	Pitcairn Islanders, Grant to - - -	464
" Vaccine Establishment - - -	211	Plates, King's - - - Ireland -	549
Natural History Museum - - -	406	Pleuro-Pneumonia - - - Great Britain	200
" " " Dublin - - -	264	" " - - - Ireland -	272
Newfoundland Test Case - - -	466	Police - - - England and Wales	318
" Naval Reserve, Royal - - -		" Courts, Dublin - - -	366
New Zealand Exhibition - - -		" Metropolitan - - - England	318
Niger Company Purchase - - -	466	" " Dublin - - -	366
North America Clergy - - -	466	Political Prisoners, Maintenance of - - -	464
Northern Nigeria (Grant in Aid) - - -	464	Poor Law Reform Commission - - - Ireland -	540
North Sea Fisheries Investigation - - -	462, 480	Poor Laws Commission - - -	539
Notaries, Clerk to Admission of - - - Scotland	418	Portrait Gallery, National - - - England	413
	340	Postage Stamps, Manufacture of - - -	604
O.		Post Office, Agents Abroad - - -	598
Observatory, Edinburgh - - -		" " Circulation Office - - -	596
Offenders, Fugitive - - -	418	" London - - -	594
" Juvenile - - -	307	" Dublin - - -	594
" Youthful - - -	379	" Edinburgh - - -	594
" " Ireland - - -	334	" Buildings - - -	57
Official Assignees, Costs of - - - Ireland -	379	" Conveyance of Mails - - -	602
Official Receivers in Bankruptcy - - -	356	" Government Annuities and Life Insurance - - -	602
Ordnance Survey - - - United Kingdom	191	" Packet Service - - -	604
Orphan House, Dublin, Female - - -	122	" Provincial Establishments - - -	596
Osborne - - -	529	" Savings Banks - - -	598
	11	" " Deficiency - - -	532
P.		" Sites, Purchase of - - -	604
Pacific Cable - - -	507	" Superannuations, &c. - - -	604
Pacific, Western, High Commission - - -	462	" Telegraphs - - -	606-8
Packet Service, Post Office - - -	604	" Telegraph Buildings - - -	57
Palaces, Royal - - -	3	Premiums, King's - - -	549
Parks and Pleasure Gardens, Royal - - -	17	Printing and Stationery - - -	231
" " Public Works - - - Ireland -	132	Prison Officers' Commutation Annuities - - -	521
Parliamentary Agency (Treasury Solicitor) - - -	303	Prisons, China, Japan, etc. - - -	452
" Business, relating to Scotland - - -	340	" - - - England	327
		" - - - Ireland -	372
		" - - - Scotland	318
		Private Legislation Procedure - - - Scotland	246
		Privy Council Office - - -	179
		Probate Registrars, District - - - England	309
		" " - - - Ireland -	356
		Procurators Fiscal - - - Scotland	340

	PAGE.		PAGE.
Royal Mint - - - - -	217	Sessional Crown Solicitors - - Ireland -	353
" Palaces - - - - -	3	Sewage Disposal Commission - - - - -	537
" Parks and Pleasure Gardens - - - - -	17	Shannon River Drainage Works - - - - -	132
" Scottish Museum - - - - -	423	Sheffield University - - - - -	421
" Society - - - - -	418	Sheriff Court Houses Buildings - Scotland	32
" of Edinburgh - - - - -	418	" Courts - - - - -	340
" Zoological Society - - - Ireland -	418	Sheriffs' Accounts - - - - -	340
		" Clerks, Remuneration to - - -	346
		" Expenses - - - - -	307
		Shipping and Seamen, General Register and	
		Record Office of - - - - -	182
Sable Island, Humane Establishment - - -	188	Shipping Rings Commission - - - - -	545
St. Helena - - - - -	464	Ships' Provisions, Inspection of - - - - -	188
" " Grant in Aid Flax Industries - - -	462	Shorthand Writers, House of Commons - - -	164
" " Relief of Distress - - - - -	466	" " House of Lords - - - - -	161
St. Louis Exhibition - - - - -	564	Siam, Consular Services - - - - -	452
Sale of Food and Drugs Act, Inspection under	211	Signet Office - - - - -	340
Sasines Office - - - - -	344	Silver Coinage, Loss on - - - - -	217
Saving Life Apparatus, &c. - - - - -	188	Small Holdings Committee - - - - -	540
Savings Banks, Post Office - - - - -	598	Societies, Registry of Friendly - - - - -	208
Savings Banks' and Friendly Societies'		Solar Physics, Committee on - - - - -	398
Deficiencies - - - - -	532	Solicitors, Crown - - - - -	353
School at Athens, British - - - - -	418	Solicitor to the Treasury - - - - -	303
" at Rome " - - - - -	418	" General - - - - -	305
" Boards Accounts, Examina-		" " - - - - -	354
tion of - - - - -	423	Somaliland (Grant in Aid) - - - - -	462, 495
" Grant - - - - -	430	South Africa, Committee - - - - -	542
" of Art - - - - -	427	South Africa, High Commissioner - - - - -	464
" " - - - - -	264	South African Telegraph Company Subsidy -	507
Schools, Dairy, Grants in Aid to - - - - -	197	Speaker of House of Commons, Department of	164
" Elementary, Grants to - - - - -	390	Special Missions and Services - - - - -	450
" " - - - - -	423	Spurn Point Works - - - - -	125
" Endowed, Commissioners - Ireland -	435	Standards Department, Board of Trade - - -	180
" Inspection of - - - - -	390	State Inebriate Reformatory - - - - -	348
" " - - - - -	429	State Papers, Keeper of - - - - -	283
" " - - - - -	423	Stationery Office - - - - -	229
" Model - - - - -	423	Statistical Department, Board of Trade - - -	182
" National - - - - -	429	Statistics, Agricultural - - - - -	197
" of Science and Art - - - - -	264	" " - - - - -	264
" Reformatory, &c. - Great Britain	334	" Emigration - - - - -	293
" " - - - - -	379	" Judicial - - - - -	348
" Secondary - - - - -	392	Statute Law Committee - - - - -	166
" " - - - - -	265	" " Revision - - - - -	166
Science and Art Buildings - - - - -	39	Student Interpreters - - - - -	150
" " Museum, Dublin - - - - -	264	Subsidies to Telegraph Companies - - - - -	507
" " " Edinburgh - - - - -	423	Suez Canal (British Directors) - - - - -	167
" " Schools, Ireland - - - - -	265	Superannuation and Retired Allowances	
" Purchase Grant - - - - -	394	Civil Services	521
" Royal College of, Dublin - - - - -	264	" " Customs - - - - -	574
" " " London - - - - -	394	" " Dublin Metro-	
Scientific Investigations, Auxiliary - - - - -	211	politan Police - - - - -	366
" Investigation (Fishery Board) Scotland	246	" " Inland Revenue - - - - -	581
" " &c. - United Kingdom - - - - -	418	" " Irish Constabulary - - - - -	369
Scotland, Office of Secretary for - - - - -	246	" " Post Office - - - - -	604
" Meteorological Society - - - - -	418	" " Post Office Savings	
" Universities - - - - -	421	Banks - - - - -	600
Seals, H.M. Engraving, &c. - - - - -	217	Superintendent Registrars - - - - -	228
Seamen's Fund, Merchant, Pensions - - - - -	188	" " - - - - -	293
" General Register and Record Office		Supreme Court of Judicature - - - - -	309
of (Board of Trade) - - - - -	182	" " " - - - - -	356
Secretary for Ireland, Chief, Offices - - - - -	261	" " Rules, Revision of - - - - -	309
" Scotland, Office of - - - - -	246	Surgeons' Fees (Factory Acts) - - - - -	170
Secret Service - - - - -	244	Survey, Geological of the United Kingdom -	398
Seismic Association, International - - - - -	118	" Valuation, &c. - - - - -	295
Sergeant at Arms, House of Commons - - - - -	164	Surveys of the United Kingdom - - - - -	122
Session, Court of - - - - -	340	Surveyors (Mercantile Marine) - - - - -	187

